

APPENDICES

Appendix-2.2.1
Statement showing details of Progress report of 14 projects implemented in the Urban Local Bodies of nine districts
(Reference: Paragraph 2.2.8.3)

Sl. No.	Name of the Scheme	ULB notification date	Name of district	Year	Estimated Cost	Central Share	State Share	(₹ in lakh)	
								Financial Status	Physical Progress
1	Augmentation of drinking water supply by Gravity System and Retrofitting with FHTC under JJM to Pfusero Town under Phek District.	01.09.2003	Phek	2020-21	567.00	510.30	56.70	510.00	Incomplete
2	Augmentation of drinking water supply by Gravity System and Retrofitting with FHTC under JJM to Mangkolemba Town under Mokokechung District.	18.08.2016	Mokokechung	2020-21	383.61	345.25	38.36	383.61	Completed
3	Augmentation of drinking water supply by Gravity System and Retrofitting with FHTC under JJM to Tizit Town under Mon District.	18.08.2016	Mon	2020-21	519.47	467.52	51.95	519.47	Completed
4	Retrofitting of drinking water supply with FHTC under JJM to Aboi Hq under Mon District.	10.09.2015	Mon	2020-21	93.30	83.97	9.33	93.30	Completed
5	Augmentation of drinking water supply by Rain Water Harvesting System and Retrofitting with FHTC under JJM to Tamlu Town under Longleng District.	06.09.2019	Longleng	2020-21	142.02	127.82	14.20	142.02	Completed
6	Augmentation of drinking water supply by Gravity System and Retrofitting with FHTC under JJM to Seyochung Town under Kiphire District.	06.09.2019	Kiphire	2020-21	107.63	96.87	10.76	107.63	Completed
7	Retrofitting of drinking water supply with FHTC under JJM to Chozuba Hq under Phek District.	18.08.2016	Phek	2020-21	119.36	107.42	11.94	119.36	Completed
8	Retrofitting of drinking water supply by Gravity System with FHTC under JJM to Nagimimora Town under Mon District.	04.07.2003	Mon	2020-21	121.24	109.12	12.12	121.24	Completed
9	Retrofitting of drinking water supply by Gravity System with FHTC under JJM to Longkhim Hq under Tuensang District.	18.08.2016	Tuensang	2020-21	68.77	61.89	6.88	68.77	Completed
10	Augmentation of drinking water supply by Gravity System and Retrofitting with FHTC under JJM to Tseminyu Old Town under Kohima District.	01.09.2003	Kohima	2020-21	128.95	116.06	12.90	128.95	Completed
11	Augmentation of drinking water supply by Ground Water Exploration System and Retrofitting with FHTC under JJM to Chiephobozou under Kohima District.	06.09.2019	Kohima	2020-21	159.14	143.23	15.91	159.14	Completed

Sl. No.	Name of the Scheme	ULB notification date	Name of district	Year	Estimated Cost	Central Share	State Share	Financial Status	Physical Progress
12	Retrofitting of drinking water supply with FHTC under JJM to Niuland under Dimapur District.	06.09.2019	Dimapur	2020-21	95.57	86.01	9.56	95.57	Completed
13	Augmentation and Retrofitting of drinking water supply by Gravity System with FHTC under JJM to Satakha Town under Zunheboto District.	06.09.2019	Zunheboto	2019-20	242.57	218.31	24.26	242.57	Completed
14	Augmentation of drinking water supply by Gravity System and Retrofitting with FHTC under JJM to Aghunato Town under Zunheboto District.	06.09.2019	Zunheboto	2020-21	318.78	286.90	31.88	318.78	Completed
Total					3,067.41	2,760.67	306.74	3,010.41	-

Source: Departmental records

Appendix-2.2.2
Statement showing delay in release of fund
(Reference: Paragraph 2.2.9.1)

(₹ in crore)

Central Share					State Share		
Date of release by GoI	Amount	Date of release by GoN	Amount	Period of delay (in days)	Date of release by GoN	Amount	Period of delay (in days)
06-11-2019	23.54	15-01-2020	23.54	55	10-02-2020	2.62	81
19-03-2020	32.95	19-05-2020	32.95	46	01-10-2020	3.66	181
01-06-2020	28.52	01-10-2020	28.52	107	01-10-2020	3.17	107
23-10-2020	28.52	16-12-2020	28.52	39	26-03-2021	3.17	139
15-03-2021	28.52	04-06-2021	28.52	66	10-12-2021	3.17	255
13-05-2021	111.20	31-08-2021	111.20	95	10-12-2021	12.36	196
31-12-2021	111.20	Directly deposited to Escrow A/c			17-03-2022	12.36	61
17-03-2022	111.20	Directly deposited to Escrow A/c			12-05-2022	12.36	41
17-06-2022	121.07	Directly deposited to Escrow A/c			11-08-2022	13.45	40
23-08-2022	121.07	Directly deposited to Escrow A/c			17-10-2022	13.45	40
07-12-2022	121.07	Directly deposited to Escrow A/c			18-03-2023	13.45	86
24-03-2023	121.07	Directly deposited to Escrow A/c			11-05-2023	13.45	33
19-06-2023	91.72	Directly deposited to Escrow A/c			05-09-2023	10.19	63
18-09-2023	91.72	Directly deposited to Escrow A/c			28-11-2023	10.19	56
09-01-2024	91.72	Directly deposited to Escrow A/c			03-02-2024	10.19	10
13-03-2024	39.75	Directly deposited to Escrow A/c			29-04-2024	4.42	32

Source: Departmental records

Appendix-2.2.3
Statement showing total amount incurred for procurement of GMS pipes and GPS tank from the supplier under JJM Scheme
(Reference: Paragraph 2.2.10.1)

Procurement of GMS Pipes from the supplier during the years 2019-20 to 2023-24										
Year	Specification	15mm	25mm	32mm	40mm	50mm	65mm	80mm	100mm	
2019-20	Qty. (mtr)	2,97,416.00	2,76,463.60	1,31,050.00	1,12,505.60	97,170.00	34,605.00	0	0	
	Amount (₹)	5,13,28,053.28	10,64,30,192.09	5,43,39,882.50	6,14,50,558.72	5,82,25,235.70	2,82,59,827.20	0	0	
2020-21	Qty. (mtr)	35,67,379.00	11,14,590.00	4,37,730.00	3,80,716.00	2,33,705.20	96,000.00	3,500.00	2,200.00	
	Amount (₹)	61,56,58,267.82	42,90,83,712.30	18,15,04,744.50	20,79,47,079.20	14,00,38,492.89	7,83,97,440.00	46,60,460.00	32,49,136.00	
2021-22	Qty. (mtr)	50,72,112.00	18,53,043.00	7,58,440.00	7,96,920.00	5,05,020.00	1,82,250.00	17,200.00	0	
	Amount (₹)	87,53,45,088.96	71,33,65,963.71	31,44,87,146.00	43,52,77,704.00	30,26,13,034.20	14,88,32,640.00	2,29,02,832.00	0	
2022-23	Qty. (mtr)	38,59,657.00	16,12,378.00	5,30,433.00	6,64,490.00	3,16,800.00	1,28,510.00	93,000.00	0	
	Amount (₹)	66,60,99,605.06	62,07,17,158.66	21,99,44,043.45	36,29,44,438.00	18,98,29,728.00	10,49,46,406.40	12,38,35,080.00	0	
2023-24	Qty. (mtr)	2,19,428.00	2,10,015.00	1,26,350.00	9,710.00	31,800.00	0	0	0	
	Amount (₹)	37,86,8884.24	8,08,49,474.55	5,23,91,027.50	53,03,602.00	1,90,54,878.00	0.00	0	0	
Total Qty. (mtr)		1,30,15,992	50,66,489.60	19,84,003	19,64,341.60	11,84,495.20	4,41,365	1,13,700	2,200	
Total Amount paid (₹)		2,24,62,99,899	1,95,04,46,501	82,26,66,844	1,07,29,23,382	70,97,61,368.80	36,04,36,313.60	15,13,98,372	32,49,136	
Total Amount incurred for procurement of GMS pipes during 2019-20 to 2023-24										
Add 18 per cent GST										
Grand Total Amount (including GST)								863,42,74,542 (round off)		
Source: Departmental records										
Procurement of GPS Tanks from the supplier during the years 2020-21 to 2023-24										
Year	Quantity of GPS Tanks procured (Nos.)		Amount incurred for procurement of GPS Tank (₹)				Grand Total			
	1,950 litres	7,800 litres	1,950 litres	7,800 litres	Total	Add 18 per cent GST				
2020-21	79	120	1,07,97,120.39	2,46,86,498.40	3,54,83,618.79	63,87,051.38	4,18,70,670			
2021-22	249	188	3,40,31,430.09	3,86,75,514.16	7,27,06,944.25	1,30,87,249.97	8,57,94,194			
2022-23	254	314	3,47,14,792.14	6,45,96,337.48	9,93,11,129.62	1,78,76,003.33	11,71,87,133			
2023-24	4	5	5,46,689.64	10,28,604.10	15,75,293.74	2,83,552.87	18,58,847			
Total	586	627	8,00,90,032.26	12,89,86,954.14	20,90,76,986.40	3,76,33,857.55	24,67,10,844			

Appendix-2.2.4

Statement showing details of procurement of GMS Pipes during the years 2019-20 to 2023-24

(Reference: Paragraph 2.2.10.3)

Year wise details of supply order issued		Quantity of GMS Pipes procured (in metres)							
Year	No.	15mm	25mm	32mm	40mm	50mm	65mm	80mm	100mm
2019-20	05	2,97,416	2,76,463.60	1,31,050	1,12,505.60	97,170	34,605	0	0
2020-21	11	35,67,379	11,14,590	4,37,730	3,80,716	2,33,705.20	96,000	3,500	2,200
2021-22	05	50,72,112	18,53,043	7,58,440	7,96,920	5,05,020	1,82,250	17,200	0
2022-23	04	38,59,657	16,12,378	5,30,433	6,64,490	3,16,800	1,28,510	93,000	0
2023-24	01	2,19,428	2,10,015	1,26,350	9,710	31,800	0	0	0
Total	26	1,30,15,992	50,66,489.60	19,84,003	19,64,341.60	11,84,495.20	4,41,365	1,13,700	2,200

Source: Departmental records

Appendix-2.2.5

Statement showing details of procurement of GPS Tanks during the years 2019-20 to 2023-24

(Reference: Paragraph 2.2.10.3)

Year wise details of supply order issued		Quantity of GPS Tanks procured (Nos.)		Amount incurred for procurement of GPS Tank (₹)				
Year	No.	1,950 litres	7,800 litres	1,950 litres	7,800 litres	Total	Add 18% GST	Grand Total
2019-20	04*	112	123	1,53,07,309.92	2,53,03,660.86	4,06,10,970.78	73,09,974.74	4,79,20,946
2020-21	06	79	120	1,07,97,120.39	2,46,86,498.40	3,54,83,618.79	63,87,051.38	4,18,70,670
2021-22	02	249	188	3,40,31,430.09	3,86,75,514.16	7,27,06,944.25	1,30,87,249.97	8,57,94,194
2022-23	01	254	314	3,47,14,792.14	6,45,96,337.48	9,93,11,129.62	1,78,76,003.33	11,71,87,133
2023-24	01	4	5	5,46,689.64	10,28,604.10	15,75,293.74	2,83,552.87	18,58,847
Total	14	698	750	9,53,97,342	15,42,90,615	24,96,87,957	4,49,43,832	29,46,31,791

*Supply Orders issued directly to the manufacturer M/s Dhariwal Steel Private Limited

Source: Departmental records

Appendix-2.2.6
Statement showing the details of GMS Pipes & GPS Tanks transported on non-existent and low-Capacity Vehicles
(Reference: Paragraph 2.2.10.3)

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
1	MON/S/03	25.02.2020	AS04J 1475	M-Cycle/scooter	0	0	2,598	0	0	0	0	0	0
2	MON/S/05	25.02.2020	NL07A 0048	LGV	0	0	932	1,410	0	0	0	0	0
3	MON/S/07	25.02.2020	NL05D 9441	D series not Utilised	0	0	0	1,100	0	570	0	0	0
4	MON/S/10	25.02.2020	NL08 0104	Details not in Database	0	0	0	0	0	1,152	0	0	0
5	MON/S/09	27.10.2020	NL07D 9441	D series not Utilised	6,138	0	0	0	0	0	0	0	0
6	MON/S/10	27.10.2020	NL07A 0048	LGV	6,138	0	0	0	0	0	0	0	0
7	MON/S/12	28.10.2020	AS04J 1475	M-Cycle/scooter	0	3,090	0	0	0	0	0	0	0
8	MON/S/15	28.10.2020	NL08 0104	Details not in Database	0	3,090	0	0	0	0	0	0	0
9	MON/S/24	02.12.2020	NL08 0104	Details not in Database	0	0	0	0	0	1,110	0	0	0
10	MON/S/16	22.03.2021	NL07A 9737	LGV	0	0	0	0	1,422	0	0	0	0
11	MON/S/07	30.07.2021	NL02A 3231	Details not in Database	5,856	0	0	0	0	0	0	0	0
12	MON/S/07	03.10.2021	MN03T 0312	Details not in VAHAN	0	4,020	0	0	0	0	0	0	0
13	MON/S/08	03.10.2021	NL07A 3779	LGV	0	4,020	0	0	0	0	0	0	0
14	MON/S/09	03.10.2021	NL07A 7281	LGV	0	4,020	0	0	0	0	0	0	0
15	MON/S/21	03.10.2021	NL01D 1521	Details not in Database	0	0	0	0	0	1,450	0	0	0
16	MON/S/01	14.10.2022	NL05D 1521	Details not in Database	7,230	0	0	0	0	0	0	0	0
17	MON/S/11	14.10.2022	AS01N 7176	Not Found in VAHAN	0	3,630	0	0	0	0	0	0	0
18	MON/S/24	25.02.2022	NL01CC 0551	Details not in Database	0	0	0	0	1,680	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
19	MON/S/40	25.02.2022	NL01C 8070	Details not in Database	0	0	0	0	0	1,301	0	0	0
20	MON/S/10	08.04.2022	NL05G 1874	LGV	6,516	0	0	0	0	0	0	0	0
21	MON/S/12	08.04.2022	NL02L 3362	LGV	0	3,258	0	0	0	0	0	0	0
22	MON/S/14	08.04.2022	NL01A 6202	Details not in Database	0	3,258	0	0	0	0	0	0	0
23	MON/S/02	10.06.2022	NL07A 3702	LGV	5,775	0	0	0	0	0	0	0	0
24	MON/S/13	20.07.2022	NL07A 0254	LGV	0	0	0	2,298	0	0	0	0	0
25	MON/S/32	28.07.2022	NL07A 0254	LGV	0	0	0	0	1,620	0	0	0	0
26	MON/S/43	03.08.2022	NL02L 3362	LGV	0	0	0	0	0	0	942	0	0
27	MON/S/71	06.08.2022	NL02L 3362	LGV	0	0	0	0	1,620	0	0	0	0
28	MON/S/82	09.08.2022	NL07AA 0805	LGV	0	0	0	0	0	1,254	0	0	0
29	MON/S/87	09.08.2022	NL01D 1521	Details not in Database	0	0	0	0	0	1,254	0	0	0
30	MON/S/01	09.09.2022	NL07A 0254	LGV	6,390	0	0	0	0	0	0	0	0
31	MON/S/41	30.09.2022	NL07AA 0805	LGV	0	0	0	0	1,752	0	0	0	0
32	MON/S/46	30.09.2022	NL01D 1521	Details not in Database	0	0	0	0	0	1,362	0	0	0
33	MON/S/56	06.10.2022	NL07AA 0805	LGV	0	0	0	0	0	1,362	0	0	0
34	MON/S/61	06.10.2022	NL01D 1521	Details not in Database	0	0	0	0	0	1,362	0	0	0
35	MON/S/88	12.10.2022	NL07AA 0805	LGV	0	0	0	0	1,755	0	0	0	0
36	MON/S/93	12.10.2022	NL01D 1521	Details not in Database	0	0	0	0	1,754	0	0	0	0
37	MON/S/28	17.01.2023	NL07A 0254	LGV	0	2,256	0	0	0	0	0	0	0
38	MON/S/52	20.01.2023	NL07A 0254	LGV	4,380	0	0	0	0	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
39	MON/S/81	02.02.2023	NL07A 0254	LGV	0	2,256	0	0	0	0	0	0	0
40	MON/S/88	06.02.2023	NL07AA 0805	LGV	0	2,256	0	0	0	0	0	0	0
41	MON/S/93	06.02.2023	NL01D 1521	Details not in Database	0	2,256	0	0	0	0	0	0	0
42	MON/S/1	07.04.2023	NL02L 3362	LGV	0	4,608	0	0	0	0	0	0	0
43	MON/S/17	07.04.2023	NL07AA 0805	LGV	0	0	0	0	0	1,692	0	0	0
44	MON/S/22	07.04.2023	NL01D 0521	Details not in Database	0	0	0	0	0	1,692	0	0	0
45	MON/S/31	15.04.2023	NL07AA 0805	LGV	0	0	0	3,102	0	0	0	0	0
46	MON/S/36	15.04.2023	NL01D 1521	Details not in Database	0	0	0	3,102	0	0	0	0	0
47	MON/S/54	24.04.2023	NL02L 3362	LGV	0	0	0	0	2,172	0	0	0	0
48	MON/S/70	24.04.2023	NL07AA 0805	LGV	0	0	0	0	0	1,692	0	0	0
49	MON/S/75	24.04.2023	NL01D 1521	Details not in Database	0	0	0	0	0	1,692	0	0	0
50	MON/S/87	27.04.2023	AS09C 7216	Details not in Database	0	0	0	0	0	0	1,266	0	0
51	MON/S/90	27.04.2023	AS01GL 8767	Details not in VAHAN	0	0	0	0	0	0	1,266	0	0
52	MON/S/110	29.04.2023	NL07A 0254	LGV	0	0	0	0	0	1,692	0	0	0
53	MON/S/137	03.05.2023	NL07AA 0805	LGV	0	0	0	0	0	1,692	0	0	0
54	MON/S/142	03.05.2023	NL01D 1521	Details not in Database	0	0	0	0	0	0	1,266	0	0
55	MON/S/159	04.05.2023	AS05AC 9466	Details not in VAHAN	0	0	0	0	0	1,692	0	0	0
56	MON/S/188	05.05.2023	NL01H 2245	Motor Car	0	0	0	0	0	0	1,266	0	0
57	MON/S/194	05.05.2023	AS09C 7216	Details not in VAHAN	0	4,423	0	0	0	0	0	1	0
58	MON/S/37	16.08.2023	NL02L 3362	LGV	0	0	0	2,232	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
59	MON/S/58	23.08.2023	NL02L 3362	LGV	6,450	0	0	0	0	0	0	0	0
60	MON/S/82	30.08.2023	NL07A 0254	LGV	0	0	0	0	1,560	0	0	0	0
61	MON/S/92	05.09.2023	NL07AA 0805	LGV	0	0	0	0	1,560	0	0	0	0
62	MON/S/95	05.09.2023	NL07A 3737	Details not in Database	0	0	0	0	1,560	0	0	0	0
63	MON/S/41	17.10.2023	NL01D 1521	Details not in Database	7,440	0	0	0	0	0	0	0	0
64	MON/S/80	27.10.2023	NL07AA 0805	LGV	0	0	0	0	1,800	0	0	0	0
65	MON/S/12	11.12.2023	NL02L 3362	LGV	0	3,810	0	0	0	0	0	0	0
66	MON/S/28	17.12.2023	NL07AA 0805	LGV	0	0	0	2,563	0	0	0	0	0
67	MON/S/33	17.12.2023	NL01D 1521	Details not in Database	0	0	0	0	1,800	0	0	0	0
68	MON/S/35	09.02.2024	NL07A 0254	LGV	7,440	0	0	0	0	0	0	0	0
69	MON/S/40	09.02.2024	AS05D 6641	M-Cycle/scooter	7,440	0	0	0	0	0	0	0	0
70	MON/S/50	12.02.2024	NL02L 3362	LGV	0	3,828	0	0	0	0	0	0	0
71	MON/S/66	14.02.2024	NL07AA 0805	LGV	0	3,828	0	0	0	0	0	0	0
72	MON/S/71	14.02.2024	NL01D 1521	Details not in Database	0	3,828	0	0	0	0	0	0	0
73	MON/S/2	11.03.2024	AS05AC 9466	Details not in VAHAN	9,442	0	0	0	0	0	0	0	0
74	MON/S/7	27.05.2024	NL07A 9053	LGV	7,950	0	0	0	0	0	0	0	0
75	KMA(U)/S/12	15.02.2022	NL07A 9372	LGV	0	0	0	0	184	0	1,224	0	0
76	MKG/S/06	09.03.2020	NL07A 0048	LGV	0	3,120	0	0	0	0	0	0	0
77	MKG/S/08	09.03.2020	NL05D 9441	D series not Utilised	0	0	2,520	0	0	0	0	0	0
78	MKG/S/05	20.07.2020	NL07A 0048	LGV	4,125	1,080	0	0	0	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
79	MKG/S/07	20.07.2020	NL05D 9441	D series not Utilised	0	0	2,550	0	0	0	0	0	0
80	MKG/S/10	20.07.2020	NL08 0104	NA	0	3,150	0	0	0	0	0	0	0
81	MKG/S/19	12.03.2021	NL07A 9739	LGV	0	3,150	0	0	0	0	0	0	0
82	MKG/S/22	12.03.2021	NL05D 9441	D series not Utilised	0	540	2,000	0	0	0	0	0	0
83	MKG/S/26	12.03.2021	NL08 3124	LMV	0	0	0	2,142	0	0	0	0	0
84	MKG/S/04	14.04.2021	NL08 0104	NA	6,696	0	0	0	0	0	0	0	0
85	MKG/S/06	05.10.2021	NL01A 3686	Details not in Database	0	3,660	0	0	0	0	0	0	0
86	MKG/S/07	05.10.2021	NL01A 6202	Details not in Database	0	3,660	0	0	0	0	0	0	0
87	MKG/S/11	05.10.2021	NL01D 1521	Details not in Database	0	0	2,976	0	0	0	0	0	0
88	MKG/S/13	05.10.2021	NL07A 1056	LGV	0	702	2,408	0	0	0	0	0	0
89	MKG/S/24	18.10.2021	AS01D 7162	Details not in VAHAN	7,326	0	0	0	0	0	0	0	0
90	MKG/S/26	18.10.2021	NL07A 0048	LGV	1,951	2,670	0	0	0	0	0	0	0
91	MKG/S/29	18.10.2021	AS04J 1475	M-Cycle/scooter	0	0	0	0	1,710	0	0	0	0
92	MKG/S/06	16.02.2022	NL02L 3362	LGV	7,260	0	0	0	0	0	0	0	0
93	MKG/S/08	16.02.2022	NL01A 6202	Details not in Database	7,260	0	0	0	0	0	0	0	0
94	MKG/S/15	16.02.2022	AS04J 1475	M-Cycle/scooter	0	3,630	0	0	0	0	0	0	0
95	MKG/S/21	16.02.2022	NL07A 3481	Tanker	0	0	0	2,500	0	0	0	0	0
96	MKG/S/6	30.03.2022	AS01N 3906	M-Cycle/scooter	5,380	0	0	0	0	0	0	0	0
97	MKG/S/7	31.03.2022	NL05D 1521	Details not in Database	6,420	0	0	0	0	0	0	0	0
98	MKG/S/19	31.03.2022	AS01D 4001	Details not in VAHAN	0	3,210	0	0	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
99	MKG/S/20	31.03.2022	NL02L 3362	LGV	0	3,210	0	0	0	0	0	0	0
100	MKG/S/22	31.03.2022	NL01A 6202	Details not in Database	3,510	0	0	1,000	0	0	0	0	0
101	MKG/S/01	19.07.2022	NL07AA 0805	LGV	6,900	0	0	0	0	0	0	0	0
102	MKG/S/06	19.07.2022	NL01D 1521	Details not in Database	0	3,552	0	0	0	0	0	0	0
103	MKG/S/29	29.07.2022	NL02L 3362	LGV	0	0	2,802	0	0	0	0	0	0
104	MKG/S/05	19.09.2022	NL01D 1521	Details not in Database	0	3,480	0	0	0	0	0	0	0
105	MKG/S/58	13.10.2022	NL01A 1317	Details not in Database	0	0	1,590	0	690	0	0	0	0
106	MKG/S/01	15.11.2022	NL07A 0254	LGV	8,100	0	0	0	0	0	0	0	0
107	MKG/S/43	18.01.2023	NL02L 3362	LGV	0	1,800	0	0	0	0	0	0	0
108	MKG/S/56	24.01.2023	NL02C 3362	LMV	3,498	0	0	0	0	0	0	0	0
109	MKG/S/72	24.01.2023	NL07AA 0805	LGV	0	1,800	0	0	0	0	0	0	0
110	MKG/S/77	24.01.2023	NL01D 1521	Details not in Database	0	1,800	0	0	0	0	0	0	0
111	MKG/S/98	30.01.2023	NL07A 9372	LGV	3,498	0	0	0	0	0	0	0	0
112	MKG/S/100	30.01.2023	NL07A 0254	LGV	3,498	0	0	0	0	0	0	0	0
113	MKG/S/112	01.02.2023	NL01D 1521	Details not in Database	3,498	0	0	0	0	0	0	0	0
114	MKG/S/149	03.02.2023	NL02L 3362	LGV	0	1,800	0	0	0	0	0	0	0
115	MKG/S/25	05.04.2023	NL01A 8375	Details not in Database	0	0	2,538	0	0	0	0	0	0
116	MKG/S/38	18.04.2023	AS09C 7216	Details not in VAHAN	0	0	0	2,166	0	0	0	0	0
117	MKG/S/51	25.04.2023	NL02C 8070	LMV	0	0	0	0	1,518	0	0	0	0
118	MKG/S/78	04.09.2023	NL02L 3362	LGV	6,268	0	0	210	0	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
119	MKG/S/10	05.10.2023	NL02L 3362	LGV	2,530	2,250	0	0	0	0	0	0	0
120	MKG/S/17	12.10.2023	AS11DC 7778	Three wheeler (passenger)	0	3,552	0	0	0	0	0	0	0
121	MKG/S/35	12.10.2023	NL07A 0254	LGV	0	3,552	0	0	0	0	0	0	0
122	MKG/S/45	26.10.2023	NL02L 3362	LGV	0	3,552	0	0	0	0	0	0	0
123	WKA/S/05	17.11.2020	NL08 0104	NA	390	2,850	0	0	0	0	0	0	0
124	WKA/S/09	13.07.2021	NL07A 9739	LGV	6,012	0	0	0	0	0	0	0	0
125	WKA/S/01	09.10.2021	NL07A 7281	LGV	7,800	0	0	0	0	0	0	0	0
126	WKA/S/02	09.10.2021	NL07A 3779	LGV	7,800	0	0	0	0	0	0	0	0
127	WKA/S/03	09.10.2021	MN03T 0312	Details not in VAHAN	7,800	0	0	0	0	0	0	0	0
128	WKA/S/12	09.10.2021	NL07A 0048	LGV	0	3,900	0	0	0	0	0	0	0
129	WKA/S/15	09.10.2021	AS04J 1475	M-Cycle/scooter	0	0	3,168	0	0	0	0	0	0
130	WKA/S/37	22.10.2021	AS01N 3906	Hero Honda Splendor	7,800	0	0	0	0	0	0	0	0
131	WKA/S/60	26.10.2021	AS04J 1475	M-Cycle/scooter	0	4,062	0	0	0	0	0	0	0
132	WKA/S/13	23.02.2022	NL07A 9372	LGV	0	3,582	0	0	0	0	0	0	0
133	WKA/S/21	23.02.2022	NL02L 3362	LGV	0	0	0	2,457	1,662	0	0	0	0
134	WKA/S/23	23.02.2022	NL01A 6202	Details not in Database	0	0	0	0	1,662	0	0	0	0
135	WKA/S/33	01.03.2022	NL07A 3481	Tanker	7,164	0	0	0	0	0	0	0	0
136	WKA/S/34	01.03.2022	NL07A 1420	NA	7,164	0	0	0	0	0	0	0	0
137	WKA/S/39	01.03.2022	NL05D 1521	Details not in Database	89	3,540	0	0	0	0	0	0	0
138	WKA/S/47	01.03.2022	ML07B 9287	Excavator	0	0	0	2,458	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
139	WKA/S/04	28.03.2022	NL07A 9287	Details not in Database	6,684	0	0	0	0	0	0	0	0
140	WKA/S/01	05.04.2022	NL02L 3362	LGV	6,684	0	0	0	0	0	0	0	0
141	WKA/S/03	05.04.2022	NL01A 6202	Details not in Database	6,684	0	0	0	0	0	0	0	0
142	WKA/S/08	05.04.2022	AS04J 1475	M-Cycle/scooter	6,684	0	0	0	0	0	0	0	0
143	WKA/S/12	05.04.2022	NL07A 3481	Tanker	6,684	0	0	0	0	0	0	0	0
144	WKA/S/21	14.04.2022	NL01A 6202	Details not in Database	0	3,342	0	0	0	0	0	0	0
145	WKA/S/26	14.04.2022	AS04J 1475	M-Cycle/scooter	0	3,342	0	0	0	0	0	0	0
146	WKA/S/30	14.04.2022	NL07A 3481	Tanker	0	3,342	0	0	0	0	0	0	0
147	WKA/S/25	23.07.2022	NL07A 0254	LGV	0	0	0	0	1,730	0	0	0	0
148	WKA/S/09	21.09.2022	NL02L 3362	LGV	0	4,056	0	0	0	0	0	0	0
149	WKA/S/10	11.01.2023	NL07A 0254	LGV	3,492	0	0	0	0	0	0	0	0
150	WKA/S/14	10.04.2023	AS05AC 9466	Details not in VAHAN	0	3,366	0	0	0	0	0	0	0
151	WKA/S/19	10.04.2023	AS09DC 1560	Details not in VAHAN	0	0	2,658	0	0	0	0	0	0
152	WKA/S/05	05.08.2023	NL07AA 0805	LGV	5,910	0	0	0	0	0	0	0	0
153	WKA/S/10	05.08.2023	NL01D 1521	Details not in Database	5,910	0	0	0	0	0	0	0	0
154	WKA/S/28	17.08.2023	NL07AA 0805	LGV	5,910	0	0	0	0	0	0	0	0
155	WKA/S/33	17.08.2023	NL01D 1521	Details not in Database	5,910	0	0	0	0	0	0	0	0
156	WKA/S/03	09.10.2023	AS09DC 1560	Details not in VAHAN	5,436	0	0	0	0	0	0	0	0
157	Long/S/08	16.07.2021	MN03T 0312	Details not in VAHAN	6,042	0	0	0	0	0	0	0	0
158	Long/S/10	30.09.2021	AS01N 3906	M-Cycle/scooter	0	3,810	0	0	0	0	0	0	0

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159	Long/S/05	21.02.2022	ML07B 9287	Excavator	0	3,666	0	0	0	0	0	0	0
160	Long/S/02	12.09.2022	NL02L 3362	LGV	3,978	0	0	0	0	0	0	0	0
161	Long/S/01	17.09.2022	NL02L 3362	LGV	7,266	0	0	0	0	0	0	0	0
162	Long/S/14	17.09.2022	AS01AC 3274	Agriculture Tractor	0	0	0	0	0	1,350	0	0	0
163	Long/S/17	17.09.2022	NL07AA 0805	LGV	0	0	0	0	0	1,350	0	0	0
164	Long/S/03	09.01.2023	NL07AA 0805	LGV	3,636	0	0	0	0	0	0	0	0
165	Long/S/08	09.01.2023	NL01D 1521	Details not in Database	0	1,872	0	0	0	0	0	0	0
166	Long/S/10	13.04.2023	NL07A 1937	LGV	0	0	2,850	0	0	0	0	0	0
167	Long/S/14	13.04.2023	NL07A 0254	LGV	0	0	0	1,685	0	0	0	0	0
168	Long/S/11	08.08.2023	NL02L 3362	LGV	2,070	2,718	0	0	0	0	0	0	0
169	DMP(R)/S/08/ issued	21.08.2020	NL08 0104	N/A	0	3,300	0	0	0	0	0	0	0
170	DMP(R)/S/11/ issued	24.02.2021	NL05O 2595	Details not in VAHAN	5,802	0	0	0	0	0	0	0	0
171	DMP(R)/S/01/ issued	02.07.2021	MN03T 0312	Not Found in VAHAN	6,456	0	0	0	0	0	0	0	0
172	Issued Peren (S)	17.02.2021	NL08 0104	N/A	4,500	0	0	0	0	0	0	0	0
173	PRN/S/04/ issued	17.02.2021	MN03T 0312	Not Found in VAHAN	0	2,940	0	0	0	0	0	0	0
174	PRN/S/04/ issued	22.07.2021	NL07C 3654	LMV	0	2,940	0	0	0	0	0	0	0
175	PRN/S/18/ issued	07.04.2022	NL07A 0254	LGV	0	3,696	0	0	0	0	0	0	0
176	PRN/S/27/ issued	07.04.2022	NL05D 1521	Details not in VAHAN	7,380	0	0	0	0	0	0	0	0
177	Issued PRN/S/41	02.08.2022	NL07AA 9372	N/A	0	0	0	0	1,770	0	0	0	0
178	Issued PRN/S/43	02.08.2022	NL07A 0254	LGV	0	0	0	0	1,770	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
179	PRN/S/20/ issued	24.09.2022	NL07A 0254	LGV	0	0	0	2,478	0	0	0	0	0
180	PRN/S/70/ issued	07.10.2022	NL07A 0252	LGV	0	0	0	2,478	0	0	0	0	0
181	PRN/S/25/ issued	13.01.2023	NL07AA 0805	LGV	0	2,292	0	0	0	0	0	0	0
182	PRN/S/22/ issued	22.08.2023	NL07A 0254	LGV	8,172	0	0	0	0	0	0	0	0
183	PRN/S/11/ issued	06.10.2023	NL07AA 0805	LGV	0	0	3,000	0	0	0	0	0	0
184	PK/S/06/ issued	03.03.2020	NL07D 9441	D-series not utilised	0	414	2,184	0	0	0	0	0	0
185	PK/S/15/ issued	13.03.2020	NL08 0104	N/A	0	0	0	0	1,440	0	0	0	0
186	PK/S/25/ issued	17.03.2020	NL08 0104	N/A	0	0	0	0	0	1,136	0	0	0
187	PK/S/23/ issued	10.09.2020	NL07D 9441	D-series not utilised	0	0	0	0	1,470	0	0	0	0
188	PK/S/09/ issued	07.11.2020	AS04J 1475	M-Cycle/scooter	6,150	0	0	0	0	0	0	0	0
189	PK/S/13/ issued	09.11.2020	NL07A 0048	LGV	2,730	1,700	0	0	0	0	0	0	0
190	PK/S/14/ issued	09.11.2020	NL05O 2595	Details not in VAHAN	6,150	0	0	0	0	0	0	0	0
191	PK/S/01/ issued	04.12.2020	AS04J 1475	M-Cycle/scooter	0	600	0	0	0	0	0	3	0
192	PK/S/05/ issued	05.03.2021	MN03T 0312	Not Found in VAHAN	0	2,712	0	0	0	0	0	0	0
193	PK/S/03/ issued	20.04.2021	NL07A 0048	LGV	5,670	0	0	0	0	0	0	0	0
194	PK/S/15/ issued	11.10.2021	AS01N 3906	M-Cycle/scooter	0	0	0	2,622	0	0	0	0	0
195	PHK/S/27/ issued	23.10.2021	AS01D 7162	Details not in VAHAN	7,680	0	0	0	0	0	0	0	0
196	PHK/S/29/ issued	23.10.2021	NL07A 0048	LGV	7,680	0	0	0	0	0	0	0	0
197	PHK/S/32/ issued	23.10.2021	AS04J 1475	M-Cycle/scooter	1,291	3,192	0	0	0	0	0	0	0
198	PHK/S/44/ issued	23.10.2021	MN03T 0312	Not Found in VAHAN	0	0	0	2,622	0	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
199	PHK/S/45/ issued	23.10.2021	NL07A 3779	LGV	0	0	0	1,184	990	0	0	0	0
200	PHK/S/46/ issued	23.10.2021	NL07A 7281	LGV	0	0	0	0	1,795	0	0	0	0
201	PHK/S/18/ issued	18.02.2022	NL07A 9372	LGV	0	1,800	0	0	840	0	0	0	0
202	PHK/S/33/issu ed	28.02.2022	NL07A 3702	LGV	7,188	0	0	0	0	0	0	0	0
203	PHK/S/35/issu ed	28.02.2022	NL07A 9372	LGV	0	0	0	0	1,674	0	0	0	0
204	PHK/S/36/ issued	28.02.2022	NL07A 4160	N/A	0	0	0	0	1,674	0	0	0	0
205	PHK/S/43/ issued	28.02.2022	NL02L 3362	LGV	0	0	0	0	1,647	0	0	0	0
206	PHK/S/45/ issued	28.02.2022	NL01A 6202	Details not in Database	0	0	0	0	0	1,296	0	0	0
207	PHK/S/50/ issued	28.02.2022	NL07A 1327	N/A	0	0	0	0	0	1,296	0	0	0
208	PHK/S/52/ issued	28.02.2022	AS04J 1475	M-Cycle/scooter	0	0	0	0	0	1,296	0	0	0
209	PHK/S/65/ issued	02.03.2022	NL07A 9372	LGV	0	0	0	0	1,675	0	0	0	0
210	Phek/S/01	28.03.2022	NL05D 1521	Details not in VAHAN	7,800	0	0	0	0	0	0	0	0
211	Phek/S/03	22.07.2022	NL07AA 0805	LGV	0	3,492	0	0	0	0	0	0	0
212	Phek/S/27	30.07.2022	NL07AA 0805	LGV	0	0	2,760	0	0	0	0	0	0
213	Phk/S/03	22.09.2022	NL07AA 0805	LGV	163	3,660	0	0	0	0	0	0	0
214	Phk/S/07	10.01.2023	NL07AA 6614	N/A	3,570	0	0	0	0	0	0	0	0
215	Phk/S/09	14.04.2023	NL05A 9548	Details not in VAHAN	0	3,450	0	0	0	0	0	0	0
216	Phk/S/15	14.04.2023	NL02L 3362	LGV	0	0	2,724	0	0	0	0	0	0
217	Phk/S/36	20.04.2023	NL07A 0254	LGV	0	0	0	186	1,500	0	0	0	0
218	Phk/S/10	09.08.2023	NL07AA 0805	LGV	7,056	0	0	0	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
219	Phk/S/15	07.10.2023	AS05AC 9466	Not Found in VAHAN	0	0	0	0	1,780	0	0	0	0
220	Issued Dmr(u) 5/27	11.01.2023	NL02L 3362	LGV	5,460	0	0	0	0	0	0	0	0
221	Issued Dmr(u) 5/138	20.01.2023	NL02L 3362	LGV	5,460	0	0	0	0	0	0	0	0
222	Issued Dmr(u) 5/251	31.01.2023	NL02L 3362	LGV	5,460	0	0	0	0	0	0	0	0
223	Issued Dmr(u) 5/299	09.02.2023	NL02L 3362	LGV	0	2,808	0	0	0	0	0	0	0
224	Issued Dmr(u) 5/384	13.02.2023	NL02L 3362	LGV	0	2,808	0	0	0	0	0	0	0
225	Dmp/U/S/38	29.03.2023	NL02L 3362	LGV	0	0	0	0	0	0	0	3	1
226	KPR/S/01/ Issued	19.02.2022	NL02L 3362	LGV	7,188	0	0	0	0	0	0	0	0
227	KPR/S/62/ Issued	20.04.2022	NL02L 3362	LGV	6,618	0	0	0	0	0	0	0	0
228	KPR/S/08/ Issued	18.07.2022	NL02L 3362	LGV	0	0	2,850	0	0	0	0	0	0
229	TSG/S/52/ Issued	25.10.2021	NL02L 3362	LGV	0	0	0	2,262	0	0	0	0	0
230	TSG/S/29	03.03.2022	NL02L 3362	LGV	7,200	0	0	0	0	0	0	0	0
231	TSG/S/53/ Issued	13.04.2022	NL02L 3362	LGV	0	3,259	0	0	0	0	0	0	0
232	Issued TSG/S/10	21.07.2022	NL02L 3362	LGV	0	0	2,790	0	0	0	0	0	0
233	TSG/S/50/ Issued	29.09.2022	NL02L 3362	LGV	0	0	0	0	1,908	0	0	0	0
234	TSG/S/11/ Issued	04.08.2023	NL02L 3362	LGV	0	4,110	0	0	0	0	0	0	0
235	TSG/S/33/ Issued	13.10.2023	NL02L 3362	LGV	0	0	3,048	0	0	0	0	0	0
236	Zbto/S/55/ Issued	05.10.2022	NL02L 3362	LGV	0	0	3,102		0	0	0	0	0
237	Zbto/S/75/ Issued	11.10.2022	NL02L 3362	LGV	0	0	512	2,208	0	0	0	0	0
238	Zbto/S/24/ Issued	06.01.2023	NL02L 3362	LGV	0	2,220	0	0	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
239	Zbto/S/96 Issued	01.05.2023	NL02L 3362	LGV	0	0	0	0	1,476	0	0	0	0
240	Issued Dmr(u) 5/156	23.01.2023	NL07A 0254	LGV	5,460	0	0	0	0	0	0	0	0
241	Issued Dmr(u) 5/283	08.02.2023	NL07A 0254	LGV	5,460	0	0	0	0	0	0	0	0
242	Issued Dmr(u) 5/368	11.02.2023	NL07A 0254	LGV	0	2,808	0	0	0	0	0	0	0
243	Dmp/U/S/22	29.03.2023	NL07A 0254	LGV	0	0	0	0	0	0	0	3	1
244	TSG/S/06/ Issued	04.04.2022	NL07A 0254	LGV	6,510	0	0	0	0	0	0	0	0
245	TSG/S/31/ Issued	13.04.2022	NL07A 0254	LGV	6,510	0	0	0	0	0	0	0	0
246	TSG/S/18/ Issued	20.09.2022	NL07A 0254	LGV	0	0	0	0	1,908	0	0	0	0
247	TSG/S/34/ Issued	29.09.2022	NL07A 0254	LGV	0	0	3,186	0	0	0	0	0	0
248	TSG/S/64	04.10.2022	NL07A 0254	LGV	0	0	0	0	1,908	0	0	0	0
249	TSG/S/06/ Issued	14.08.2023	NL07A 0254	LGV	7,992	0	0	0		0	0	0	0
250	TSG/S/10/ Issued	26.09.2023	NL07A 0254	LGV	0	0	954	810	0	0	0	0	0
251	Zbto/S/23/ Issued	30.03.2022	NL07A 0254	LGV	0	0	2,760	0	0	0	0	0	0
252	Zbto/S/66	18.04.2022	NL07A 0254	LGV	0	0	2,760	0	0	0	0	0	0
253	Zbto/S/10/ Issued	09.06.2022	NL07A 0254	LGV	6,546	0	0	0	0	0	0	0	0
254	Zbto/S/13/ Issued	16.07.2022	NL07A 0254	LGV	0	0	0	2,334	0	0	0	0	0
255	Zbto/S/68/ Issued	05.08.2022	NL07A 0254	LGV	0	0	0	0	1,638	0	0	0	0
256	Zbto/S/10/ Issued	16.09.2022	NL07A 0254	LGV	0	0	3,102	0	0	0	0	0	0
257	ZBTO/S/08/ Issued	06.01.2023	NL07A 0254	LGV	4,320	0	0	0	0	0	0	0	0
258	Zbto/S/10/	06.04.2023	NL07A	LGV	0	3,138	0	0	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
	Issued		0254										
259	Zbto/S/10/Issued	03.08.2023	NL07A 0254	LGV	6,722	0	0	0	0	0	0	0	0
260	Zbto/S/15/Issued	04.10.2023	NL07A 0254	LGV	0	3,792	0	0	0	0	0	0	0
261	Zbto/S/48/Issued	25.10.2023	NL07A 0254	LGV	0	3,792	0	0	0	0	0	0	0
262	Issued Dmr(u) 5/267	31.01.2023	NL07AA 0805	LGV	5,460	0	0	0	0	0	0	0	0
263	Issued Dmr(u) 5/315	09.02.2023	NL07AA 0805	LGV	0	2,808	0	0	0	0	0	0	0
264	Issued Dmr(u) 5/400	14.02.2023	NL07AA 0805	LGV	0	2,808	0	0	0	0	0	0	0
265	Dmp/U/S/ 58/Issued	30.03.2023	NL07AA 0805	LGV	0	0	0	0	0	0	0	3	1
266	KPR/S/36/issued	26.07.2022	NL07AA 0805	LGV	0	0	0	2,419	0	0	0	0	0
267	Tsg/S/51	04.08.2022	NL07AA 0805	LGV	0	0	0	2,376	0	0	0	0	0
268	TSG/S/9 issued	12.01.2023	NL07AA 0805	LGV	4,095	0	0	0	0	0	0	0	0
269	Zbto/S/36/issued	26.09.2022	NL07AA 0805	LGV	0	0	0	0	1,860	0	0	0	0
270	Zbto/S/30/Issued	19.01.2023	NL07AA 0805	LGV	0	2,220		0	0	0	0	0	0
271	Zbto/S/39/Issued	24.08.2023	NL07AA 0805	LGV	0	0	2,730	0	0	0	0	0	0
272	Zbto/S/34/Issued	16.10.2023	NL07AA 0805	LGV	0	0	0	2,550	0	0	0	0	0
273	KPR/S/09/issued	27.02.2021	NL07A 9739	LGV	0	0	2,430	0	0	0	0	0	0
274	KPR/S/41/issued	20.10.2021	NL07A 3779	LGV	0	0	3,095	0	0	0	0	0	0
275	TSG/S/78/Issued	28.10.2021	NL07A 3779	LGV	6,618	0	0	0	0	0	0	0	0
276	KMA(R)/S/19/issued	06.08.2021	NL07A 3779	LGV	5,969	0	0	0	0	0	0	0	0
277	KPR/S/42/issued	20.10.2021	NL07A 7281	LGV	0	0	3,094	0	0	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
278	TSG/S/79/ Issued	28.10.2021	NL07A 7281	LGV	6,281	180	0	0	0	0	0	0	0
279	KPR/S/16/ issued	19.02.2022	NL07A 3481	Tanker	0	0	2,922	0	0	0	0	0	0
280	KPR/S/06/ issued	01.04.2022	NL07A 3481	Tanker	6,612	0	0	0	0	0	0	0	0
281	KPR/S/32/ issued	11.04.2022	NL07A 3481	Tanker	6,180	0	172	0	0	0	0	0	0
282	KPR/S/73/ issued	20.04.2022	NL07A 3481	Tanker	6,618	0	0	0	0	0	0	0	0
283	KMA(R)/S/ 35/issued	24.02.2022	NL07A 3481	Tanker	0	3,570	0	0	0	0	0	0	0
284	KPR/S/22/ issued	19.02.2022	NL05D 1521	Details not in Database	0	0	0	2,460	0	0	0	0	0
285	TSG/S/02/ issued	17.02.2022	NL05D 1521	Details not in Database	7,200	0	0	0	0	0	0	0	0
286	TSG/S/50 issued	03.03.2022	NL05D 1521	Details not in Database	0	0	0	2,466	0	0	0	0	0
287	TSG/S/60	05.03.2022	NL05D 1521	Details not in Database	7,200	0	0	0	0	0	0	0	0
288	TSG/S/15	04.04.2022	NL05D 1521	Details not in Database	0	3,258	0	0	0	0	0	0	0
289	TSG/S/40 issued	13.04.2022	NL05D 1521	Details not in Database	6,510	0	0	0	0	0	0	0	0
290	Zbto/S/75/ Issued	18.04.2022	NL05D 1521	Details not in Database	0	0	2,760	0	0	0	0	0	0
291	KPR/S/60/ issued	20.04.2022	NL05G 1874	LGV	1,170	2,720	0	0	0	0	0	0	0
292	TSG/S/26 issued	04.04.2022	NL05G 1874	LGV	4,620	0	770	0	0	0	0	0	0
293	TSG/S/51 issued	13.04.2022	NL05G 1874	LGV	0	3,259	0	0	0	0	0	0	0
294	TSG/S/06/ Issued	18.02.2020	NL07A 0048	LGV	0	0	0	0	1,488	0	0	0	0
295	ZBT/S/02/ issued	06.05.2020	NL07A 0048	LGV	0	0	0	758	1,038	0	0	0	0
296	ZBT/S/17/ issued	08.09.2020	NL07A 0048	LGV	0	0	0	2,190	0	0	0	0	0
297	Zbto/S/05/ issued	02.11.2020	NL07A	LGV	7,500	0	0	0	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
	issued		0048										
298	Zbto/S/20/ issued	03.12.2020	NL07A 0048	LGV	0	0	0	2,060	330	0	0	0	0
299	Zbto/S/07/ issued	01.10.2021	NL07A 0048	LGV	0	4,218	0	0	0	0	0	0	0
300	TSG/S/06/ Issued	21.06.2021	NL02A 3231	Not Available	6,402	0	0	0	0	0	0	0	0
301	Zbto/S/05/ issued	25.06.2021	NL02A 3231	Not Available	6,240	0	0	0	0	0	0	0	0
302	TSG/S/15/ Issued	11.08.2021	NL07A 9737	LGV	6,402	0	0	0	0	0	0	0	0
303	TSG/S/11/ Issued	28.09.2021	NL01A 3686	Details not in Database	0	3,300	0	0	0	0	0	0	0
304	TSG/S/38/ Issued	21.10.2021	NL01A 3686	Details not in Database	0	3,300	0	0	0	0	0	0	0
305	TSG/S/62/ Issued	25.10.2021	NL01A 3686	Details not in Database	0	0	2,688	0	0	0	0	0	0
306	KMA(R)/S/ 24/issued	14.10.2021	NL01A 3686	Details not in Database	0	3,330	0	0	0	0	0	0	0
307	TSG/S/18/Issued	28.09.2021	NL07A 1056	LGV	0	0	0	2,262	0	0	0	0	0
308	TSG/S/45/ Issued	21.10.2021	NL07A 1056	LGV	0	0	2,688	0	0	0	0	0	0
309	TSG/S/69/ Issued	25.10.2021	NL07A 1056	LGV	6,618	0	0	0	0	0	0	0	0
310	KMA(R)/S/ 31/issued	14.10.2021	NL07A 1056	LGV	0	0	2,706	0	0	0	0	0	0
311	TSG/S/74 Issued	10.10.2022	NL07A 0252	LGV	0	0	0	2,677	0	0	0	0	0
312	KMA(R)/S/ 07/issued	21.11.2020	NL08 0104	Not Available	6,210	0	0	0	0	0	0	0	0
313	Zbto/S/25/ issued	18.09.2020	NL08 0104	Not Available	0	0	0	2,190	0	0	0	0	0
314	Zbto/S/15/ issued	05.11.2020	NL08 0104	Not Available	0	3,788	0	0	0	0	0	0	0
315	KMA(R)/S/ 71/issued	04.03.2022	NL01CC 0551	Details not in Database	3,418	0	0	1,170	0	0	0	0	0
316	TSG/S/05/ Issued	18.02.2020	NL07D 9441	D series not Utilised	0	0	0	0	1,488	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
317	ZBT/S/01/ Issued	06.05.2020	NL07D 9441	D series not Utilised	0	0	0	2,292	0	0	0	0	0
318	ZBTO/S/08/ issued	14.07.2020	NL07D 9441	D series not Utilised	0	0	2,610	0	0	0	0	0	0
319	ZBTO/S/11/ issued	05.11.2020	NL07D 9441	D series not Utilised	0	0	800	1,890	0	0	0	0	0
320	Zbto/S/74/ issued	18.04.2022	NL07A 1420	Not Available	0	0	2,760	0	0	0	0	0	0
321	TSG/S/07/ Issued	18.02.2020	NL05O 2595	Details not in Database	0	0	0	0	1,244	0	0	1	0
322	TSG/S/03/ Issued	14.04.2021	AS01D 7162	Not found	6,673	0	0	0	0	0	0	0	0
323	TSG/S/12	28.09.2021	NL01A 6202	Details not in Database	0	3,300	0	0	0	0	0	0	0
324	TSG/S/39	21.10.2021	NL01A 6202	Details not in Database	0	3,300	0	0	0	0	0	0	0
325	TSG/S/63	25.10.2021	NL01A 6202	Details not in Database	0	0	2,688	0	0	0	0	0	0
326	TSG/S/31	03.03.2022	NL01A 6202	Details not in Database	7,200	0	0	0	0	0	0	0	0
327	TSG/S/77	28.10.2021	MN03T 0312	Not found	6,618	0	0	0	0	0	0	0	0
328	TSG/S/86	28.10.2021	AS01N 3906	M-Cycle/ scooter	0	3,190	90	0	0	0	0	0	0
329	TSG/S/05/ Issued	17.02.2022	AS25D 6907	Not found	7,200	0	0	0	0	0	0	0	0
330	TSG/S/38	03.03.2022	AS04J 1475	M-Cycle/scooter	7,200	0	0	0	0	0	0	0	0
331	TSG/S/44	03.03.2022	NL07A 3481	Tanker	0	0	1,376	1,320	0	0	0	0	0
332	TSG/S/52	05.03.2022	ML07B 9287	Excavator	0	0	0	0	0	1,302	0	0	0
333	TSG/S/24	11.04.2023	AS09C 7216	Not found	0	0	0	2,244	0	0	0	0	0
334	TSG/S/12	10.12.2023	AS09C 7216	Not found	0	0	3,048	0	0	0	0	0	0
335	TSG/S/40	18.10.2023	AS05AC 9466	Not found	0	3,858	0	0	0	0	0	0	0
336	TSG/S/45	18.10.2023	AS09DC 1560	Not found	0	3,858	0	0	0	0	0	0	0

Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
337	TSG/S/68	21.10.2023	AS11DC 7778	Three-wheeler (passenger)	0	0	0	2,592	0	0	0	0	0
338	KPR/S/02	21.11.2020	NL05O 2595	Details not in Database	260	1,250	0	0	780	0	0	0	0
339	KPR/S/10	07.10.2021	AS01N 3906	M-Cycle/scooter	0	1,902	1,560	0	0	0	0	0	0
340	KPR/S/29	20.10.2021	AS01N 3906	M-Cycle/scooter	0	0	0	0	1,776	0	0	0	0
341	KPR/S/40	20.10.2021	MN03T 0312	Not found	0	0	3,095	0	0	0	0	0	0
342	KPR/S/03	19.02.2022	NL01A 6202	Details not in Database	7,188	0	0	0	0	0	0	0	0
343	KPR/S/10	19.02.2022	AS04J 1475	M-Cycle/scooter	1,750	2,700	0	0	0	0	0	0	0
344	KPR/S/20	31.03.2022	NL07A 0254	LGV	8,790	0	0	0	0	0	0	0	0
345	KPR/S/02	01.04.2022	AS04J 1475	M-Cycle/scooter	6,612	0	0	0	0	0	0	0	0
346	KPR/S/28	11.04.2022	AS04J 1475	M-Cycle/scooter	0	0	2,688	0	0	0	0	0	0
347	KPR/S/64	20.04.2022	NL01A 6202	Details not in database	6,618	0	0	0	0	0	0	0	0
348	KPR/S/69	20.04.2022	AS04J 1475	M-Cycle/scooter	6,618	0	0	0	0	0	0	0	0
349	KMA/R/S/ 29	24.02.2022	AS04J 1475	M-Cycle/scooter	7,140	0	0	0	0	0	0	0	0
350	KMA/R/S/ 49	24.02.2022	ML07B 9287	Excavator	0	0	2,892	0	0	0	0	0	0
351	KMA/R/S/ 67	04.03.2022	ML07B 9287	Excavator	7,140	0	0	0	0	0	0	0	0
352	KMA/R/S/ 25	14.10.2021	NL01A 6202	Details not in Database	0	3,330	0	0	0	0	0	0	0
353	Zbto/S/03	06.05.2020	NL05O 2595	Details not in Database	0	0	0	0	1,562	0	0	0	0
354	Zbto/S/18	08.09.2020	NL05O 2595	Details not in Database	0	0	0	2,190	0	0	0	0	0
355	Zbto/S/06	02.11.2020	NL05O 2595	Details not in Database	7,500	0	0	0	0	0	0	0	0
356	Zbto/S/13	05.11.2020	NL05O 2595	Details not in Database	0	3,788	0	0	0	0	0	0	0

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Sl. No.	Challan No.	Date	Vehicle No.	Make/ Model of vehicle	15 mm	25 mm	32 mm	40 mm	50 mm	65 mm	80 mm	GPS 7800	GPS 1950
357	Zbto/S/21	03.12.2020	NL05O 2595	Details not in Database	0	0	0	0	1,740	0	0	0	0
358	Zbto/S/05	01.10.2021	AS01D 7162	Not found	4,796	1,830	0	0	0	0	0	0	0
359	Zbto/S/10	01.10.2021	AS04J 1475	M-Cycle/scooter	0	0	1,392	1,710	0	0	0	0	0
360	Zbto/S/13	30.03.2022	AS01D 7778	Not found	0	3,402	0	0	0	0	0	0	0
361	Zbto/S/28	17.04.2023	AS05AC 9466	Not found	0	0	2,472	0	0	0	0	0	0
362	Zbto/S/33	17.04.2023	AS09DC 1560	Not found	0	0	2,472	0	0	0	0	0	0
363	Zbto/S/52	26.04.2023	AS05AC 9466	Not found	0	0	2,472	0	0	0	0	0	0
364	Zbto/S/57	26.04.2023	AS09DC 1560	Not found	0	0	2,472	0	0	0	0	0	0
365	Zbto/S/57	31.10.2023	AS05AC 9466	Not found	0	0	0	2,550	0	0	0	0	0
366	Zbto/S/61	31.10.2023	AS09DC 1560	Not found	0	3,760	0	0	0	0	0	0	0
Total					7,22,272	3,11,253	1,28,264	91,975	73,380	33,047	7,230	14	3
Issue rate of GMS Pipes & GPS Tanks					204	454	489	645	707	964	1,571	2,42,751	1,61,273
Total					14,73,43,488	14,13,08,862	6,27,21,096	5,93,23,875	5,18,79,660	3,18,57,308	1,13,58,330	33,98,514	4,83,819
Grand Total					50,96,74,952								

Source: VAHAN database and Transport Department records

Appendix- 2.2.7
Statement showing short execution of works by four PIUs under JJM
(Reference: Paragraph 2.2.10.5)

Sl. No.	Name of the Habitation	As per DPR						As per JVP	Difference (5-9)	Cost (10 x 8)	Nos	Total difference (11 x 12)
		Particulars	Nos.	Volume (LxBxH)	Unit cost	Total cost (4x6)	Cost per m³					
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Pangti	Sedimentation tank	1	55.44	6,97,539	6,97,539	12,582	5.95	49.49	6,22,663	1	6,22,663
		Slow Sand Filter	1	478.50	13,82,511	13,82,511	2,889	20.40	458.10	13,23,559	1	13,23,559
		Main Reservoir	1	291.09	23,65,612	23,65,612	8,127	113.35	177.74	14,44,422	1	14,44,422
		Sub-Reservoir	4	59.64	6,69,893	26,79,574	11,232	34.01	25.64	2,87,944	4	11,51,775
		Clear Water Tank	6	24.15	2,61,750	15,70,499	10,839	10.20	13.95	1,51,177	6	9,07,060
		Brick Masonry Tank	21	9.94	1,36,090	28,57,885	13,690	2.27	7.67	1,05,053	21	22,06,103
2	Longtsung	security fencing (460 m)	1	460 m	13,29,483	13,29,483	2,890	60 m	400 m	11,56,000		11,56,000
		Slow Sand Filter	1	145.83	8,76,076	8,76,076	6,007	58.94	86.89	5,21,978	1	5,21,978
		RCC tank at Source	1	105.63	12,20,757	12,20,757	11,557	58.94	46.68	5,39,510	1	5,39,510
		Security fencing (310 m)	1	310 m	12,62,176	12,62,176	4,072	60 m	250 m	10,18,000		10,18,000
3	Old Changsu	Main Reservoir	1	272.25	24,59,739	24,59,739	9,035	91.82	180.43	16,30,185	1	16,30,185
		RCC Sub Reservoir	3	49.92	6,96,548	20,89,645	13,952	28.34	21.58	3,01,155	3	9,03,465
		Brick Masonry Tank	12	7.06	1,41,505	16,98,057	20,055	3.19	3.87	77,569	12	9,30,830
		Security fencing (210 m)	1	210 m	6,31,088	6,31,088	3,005	80 m	130 m	3,90,650		3,90,650

Sl. No.	Name of the Habitation	As per DPR						As per JVP	Difference (5-9)	Cost (10 x 8)	Nos	Total difference (11 x 12)
		Particulars	Nos.	Volume (LxBxH)	Unit cost	Total cost (4x6)	Cost per m ³					
1	2	3	4	5	6	7	8	9	10	11	12	13
4	Niroyo	Clear Water Tank	1	59.64	6,96,549	6,96,549	11,679	0.00	59.64	6,96,549	1	6,96,549
		Main Reservoir	1	59.64	6,96,549	6,96,549	11,679	33.16	26.49	3,09,330	1	3,09,330
		Sub-Reservoir	2	30.00	4,98,337	9,96,674	16,611	11.56	18.44	3,06,275	2	6,12,551
		Brick Masonry Tank	6	7.06	1,41,505	8,49,029	20,055	3.54	3.51	70,465	6	4,22,791
5	Pherima A	Construction of DTW (150 m)	1	150 m	9,87,500	9,87,500		100 m	50 m	1,99,500	1	1,99,500
6	Yachem	Main Reservoir	1	123.79	9,45,600	9,45,600	7,639	38.68	85.10	6,50,107	1	6,50,107
		RCC Sub Reservoir	4	31.20	3,84,700	15,38,800	12,330	15.30	15.90	1,96,014	4	7,84,056
7	Bhumnyu (Mongnyu)	RCC Tank	4	123.79	9,45,600	37,82,400	7,639	50.78	73.00	5,57,671	4	22,30,683
		Rougening Filter	4	4.00	60,000	2,40,000	15,000	3.00	1.00	15,000	1	15,000
		Sub-Reservoir	3	31.20	3,84,700	11,34,100	12,330	17.00	14.20	1,75,049	3	5,25,146
		Brick Masonry Tank	12	7.06	1,13,700	15,91,800	16,114	2.83	4.22	68,035	12	8,16,424
8	Sakshi	PVC Half round pipe of 100 mm for rain gutters (288 m)	1	288 m	3,45,600	3,45,600	1,200	0.00	288 m	3,45,600	1	3,45,600
		Main Reservoir	1	59.64	5,38,500	5,38,500	9,029	24.48	35.16	3,17,436	1	3,17,436
		Sub-Reservoir	2	37.63	3,84,700	7,69,400	10,225	17.00	20.62	2,10,850	2	4,21,699
		Brick Masonry Tank	9	7.06	1,13,700	10,23,300	16,114	2.83	4.22	68,035	9	6,12,318
9	Yongpang	Main Reservoir	1	75.00	5,38,500	5,38,500	7,180	19.84	55.16	3,96,070	1	3,96,070
		Sub-Reservoir	1	35.48	3,84,700	3,84,700	10,844	17.68	17.79	1,92,938	1	1,92,938

Sl. No.	Name of the Habitation	As per DPR						As per JVP	Difference (5-9)	Cost (10 x 8)	Nos	Total difference (11 x 12)
		Particulars	Nos.	Volume (LxBxH)	Unit cost	Total cost (4x6)	Cost per m³					
1	2	3	4	5	6	7	8	9	10	11	12	13
10	Chomi village	Main Reservoir	1	31.20	8,57,881	8,57,881	27,496	30.61	0.59	16,341	1	16,341
		Brick Masonry Tank	8	7.94	2,09,098	16,72,786	26,341	2.83	5.10	1,34,450	8	10,75,601
		Total						-	-	-	-	2,53,86,343

Source: Departmental records

Appendix-2.2.8
Statement showing details of availability of instruments in State Laboratory
(Reference: Paragraph 2.2.10.7)

Sl. No.	Name of the Instrument	Required in State Lab	Total Qty. available in State Lab	Shortage
1	pH meter (both laboratory based and portable type)	Yes	2	0
2	TDS/ Conductivity meter (both laboratory based and potable type)	Yes	1	0
3	Nephelometer (Turbidimeter)	Yes	1	0
4	Digital balance	Yes	2	0
5	UV- Visible spectrophotometer	Yes	-	1
6	Refrigerator	Yes (2 Nos.)	3	Excess 1
7	Water still	Yes	-	1
8	Voltage stabilizer/ Inverters	3 Nos.	-	3
9	Hot Plate	2 Nos.	1	1
10	Heating mantle	Yes	-	1
11	Water bath	Yes	1	0
12	Hot air oven	4 Nos.	1	3
13	Bacteriological incubator	2 Nos	1	1
14	Autoclave	2 Nos.	1	1
15	Magnetic Stirrer	2 Nos.	1	1
16	Microscope	Yes	1	0
17	Vacuum pump	Yes	1	0
18	Atomic Absorption Spectrophotometer (AAS) with electrode lamp	Yes	-	1
19	Inductively coupled plasma- optical emission spectrometry (ICP-OES)/ mass spectrometry (MS)	Yes	-	1
20	UV laminar Air flow chamber for bacteriological analysis	Yes	1	0
21	Plate count and colony counter	Yes	1	0
22	Arsenic Testing Instrumentation (portable)	Yes	1	0
23	Hydride generator with all accessories	Yes	-	1
24	DO meter	Yes	-	1
25	Cool box with icepacks	Yes	-	1
26	Specific Ion meter along with electrodes (for Fluoride)	Yes	-	1
27	Fume coup board	Yes	-	1
28	GC-MS/HPLC/LC-MS	Yes	-	1
29	Auto burette and auto pipette	Yes	1	0
30	Uranium analyser	Yes	-	1
31	Thermometers	Yes	1	0
32	Single Stage distillation apparatus	Yes	1	0
33	Double distillation Apparatus/ Ultrapure Water Purification System to provide type I/type II water for sophisticated instruments	Yes	1	0
34	Argon, Nitrogen, Hydrogen Helium & Oxygen Gas Cylinders (To be used with AAS/ Advanced Spectrophotometer)/ICP-MS/ OES	Yes	-	1
35	Kjeldal distillation apparatus	Yes	-	1
36	Pressure Pump	Yes	-	1
37	Membrane Filtration	Yes	1	0

Sl. No.	Name of the Instrument	Required in State Lab	Total Qty. available in State Lab	Shortage
38	PCR machine	Yes	-	1
39	Deep freezer (-20 deg c)	Yes	-	1
40	Micropipette	Yes	-	1
41	Centrifuge	Yes	-	1
42	Redflux Apparatus/COD digester	Yes	-	1
43	Ion Chromatograph	Yes	-	1

Source: Information supplied by the Department

Appendix-2.2.9

Statement showing details of availability of instruments in four test-checked district laboratories
(Reference: Paragraph 2.2.10.7)

Sl. No.	Name of the Instrument	Required in District Labs	Kiphire	Longleng	Wokha	Dimapur	Total Qty. available in Dist. Labs	Shortage
1	pH meter (both laboratory based and portable type)	Yes	1	2	1	2	6	0
2	TDS/ Conductivity meter (both laboratory based and potable type)	Yes	1	3	1	2	7	0
3	Nephelometer (Turbidimeter)	Yes	1	1	1	1	4	0
4	Digital balance	Yes	1	2	1	2	6	0
5	UV- Visible spectrophotometer	Yes	0	0	0	1	1	3
6	Refrigerator	Yes	2	2	1	2	7	0
7	Water still	Yes	0	1	1	0	2	2
8	Voltage stabilizer/ Inverters	2 Nos.	1	1	1	1	4	4
9	Hot Plate	1 No.	1	1	1	1	4	0
10	Heating mantle	Yes	0	0	0	0	0	4
11	Water bath	Yes	0	0	0	0	0	4
12	Hot air oven	2 Nos.	1	1	1	1	4	4
13	Bacteriological incubator	2 Nos.	0	0	0	0	0	8
14	Autoclave	1 No.	0	0	0	0	0	4
15	Magnetic Stirrer	1 No.	0	1	0	0	1	3
16	Microscope	Yes	0	0	0	0	0	4
17	Vacuum pump	Yes	0	0	0	0	0	4
18	UV laminar Air flow chamber for bacteriological analysis	Yes	0	0	0	0	0	4
19	Plate count and colony counter	Yes	0	0	0	0	0	4

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Sl. No.	Name of the Instrument	Required in District Labs	Kiphire	Longleng	Wokha	Dimapur	Total Qty. available in Dist. Labs	Shortage
20	Arsenic Testing Instrumentation (portable)	Yes	0	0	0	0	0	4
21	Hydride generator with all accessories	Yes	0	0	0	0	0	4
22	DO meter	Yes	0	0	0	0	0	4
23	Cool box with icepacks	Yes	1	1	1	1	4	0
24	Specific Ion meter along with electrodes (for Fluoride)	Yes	0	0	0	0	0	4
25	Fume coup board	Yes	0	0	0	0	0	4
26	Auto burette and auto pipette	Yes	0	0	0	0	0	4
27	Thermometers	Yes	1	5	1	7	14	0
28	Single Stage distillation apparatus	Yes	0	0	0	1	1	3
29	Double distillation Apparatus/ Ultrapure Water Purification System to provide type I/type II water for sophisticated instruments	Yes	0	0	0	0	0	4
30	Argon, Nitrogen, Hydrogen Helium & Oxygen Gas Cylinders (To be used with AAS/ Advanced Spectrophotometer)/ICP-MS/ OES	Yes	0	0	0	0	0	4
31	Kjeldal distillation apparatus	Yes	0	0	0	0	0	4
32	Pressure Pump	Yes	0	0	0	0	0	4
33	Membrane Filtration	Yes	0	0	0	0	0	4
34	Centrifuge	Yes	0	0	0	0	0	4
35	Redflux Apparatus/COD digester	Yes	0	0	0	0	0	4

Source: Information supplied by the Department

Appendix-2.2.10
Statement showing details of water quality tests conducted in the selected district and designated State laboratories
(Reference: Paragraph 2.2.10.8)

Year	No. of selected ¹ laboratories	Tests required to be conducted by laboratories	Tests actually conducted by the district laboratories	Shortfall (figure in parenthesis indicates percentage)	Tests required to be conducted by State laboratory	Tests actually conducted by State laboratory	Shortfall (per cent)
2019-20	4	12,000	642 ²	11,358 (95)	32	0	32 (100)
2020-21	4	12,000	796	11,204 (93)	40	0	40 (100)
2021-22	4	12,000	1,305	10,695 (89)	65	80	-
2022-23	4	12,000	4,250	7,750 (64)	212	186	26 (12)
2023-24	4	12,000	3,778	8,222(68)	189	96	93 (49)

Source: Departmental records

Appendix-2.2.11
Statement showing details of testing of water quality of the required parameters in the four District laboratories
(Reference: Paragraph 2.2.10.8)

Sl. No.	Parameters	No. of test-checked laboratories which conducted tests on the required parameter					No. of laboratories which had not conducted tests
		Kiphire	Longleng	Wokha	Dimapur	Total	
1	pH value	Yes	Yes	Yes	Yes	4	0
2	Total dissolved solids	Yes	Yes	Yes	Yes	4	0
3	Turbidity	Yes	Yes	Yes	Yes	4	0
4	Chloride	Yes	Yes	Yes	Yes	4	0
5	Total alkalinity	Yes	Yes	Yes	Yes	4	0
6	Total hardness	Yes	Yes	Yes	Yes	4	0
7	Sulphate	No	No	No	No	0	4
8	Iron	Yes	Yes	Yes	Yes	4	0
9	Total arsenic	No	No	No	No	0	4
10	Fluoride	No	Yes	Yes	Yes	3	1
11	Nitrate	No	Yes	Yes	Yes	3	1
12	Total coliform bacteria	No	No	No	No	0	4
13	E.coli or thermotolerant coliform bacteria	No	No	Yes	No	1	3

Source: Information supplied by the department

¹ Kiphire District Lab, Longleng District Lab, Wokha District Lab and Dimapur District Lab

² Test conducted in respect of Kiphire District Lab was not available for the period 2019-20

Appendix-2.2.12

Statement showing details of targets for testing of water sources in four selected districts using FTKs

(Reference: Paragraph 2.2.10.8)

Year	Total number of sources in four selected districts	Targets of Tests	Total number of Tests conducted	Shortfall (per cent)
2019-20	854 ³	10,248	401	9,847(96)
2020-21	1,024	12,288	687	11,601(94)
2021-22	1,286	15,432	2,339	13,093(84)
2022-23	1,394	16,728	6,802	9,926(59)
2023-24	1,396	16,752	4,002	12,750(76)
Total		71,448	14,231	57,217(82)

Source: Departmental records

³ Total number of sources and No. of Tests conducted in respect of Kiphire District Lab was not available for the year 2019-20

Appendix-2.2.13
Statement showing discrepancy of FHTCs provided between IMIS and actual execution and its monetary effect
(Reference: Paragraph 2.2.11.1)

Sl. No.	District	Block	Village Name /Habitation	Project cost	No. of FHTC required in DPR	Present status (IMIS) (Sept 2024)	Number of FHTC provided during JPV	Cost per FHTC (5/6)	Number of Short execution of FHTC (7-8)	Cost of short execution cost (9x10) (₹ in lakh)	Present Status (September 2024)
1	2	3	4	5	6	7	8	9	10	11	12
1	Dimapur	Chumukedima	Thilixu Village	696.92	1,181	1,153	881	0.59	272	160.48	On-going
2			Unity Village (Sugar Mill)	510.10	1,027	850	850	0.50	0	0.00	On-going
3			Zani	86.89	225	255	192	0.39	63	24.57	On-going
4			Phaipijang	120.32	247	247	240	0.49	7	3.43	Completed
5			Paglapahar (New Chumukedima)	88.32	157	130	96	0.56	34	19.04	On-going
6			Diphupar "A"	807.21	2,476	1,530	648	0.33	882	291.06	On-going
7			Aoyim	17.47	80	80	32	0.22	48	10.56	Completed
8		Niuland	New Showuba	129.54	205	194	194	0.63	0	0.00	On-going
9			Zuheshe	36.80	72	72	20	0.51	52	26.52	Completed
10			Sukhato	32.57	56	51	51	0.58	0	0.00	Completed
11			Hevikhe	65.46	90	45	45	0.73	0	0.00	On-going
12		Medziphema	Ruzaphema	208.38	366	366	150	0.57	216	123.12	Completed
13			Medziphema Village	166.66	343	339	110	0.49	229	112.21	Completed
14			Pherima -A	44.47	125	66	66	0.36	0	0.00	On-going
15			Piphema - A	56.49	279	235	180	0.20	55	11.00	On-going
16	Longleng	Longleng	Yachem	305.95	724	724	504	0.42	220	92.40	100 phy

Sl. No.	District	Block	Village Name /Habitation	Project cost	No. of FHTC required in DPR	Present status (IMIS) (Sept 2024)	Number of FHTC provided during JPV	Cost per FHTC (5/6)	Number of Short execution of FHTC (7-8)	Cost of short execution cost (9x10) (₹ in lakh)	Present Status (September 2024)
17			Bhumnyu (Mongnyu)	220.14	994	702	504	0.22	198	43.56	Completed
18			Oushok	38.71	102	80	0	0.38	80	30.40	On-going
19			Hamlikong	45.18	141	101	0	0.32	101	32.32	On-going
20			Hukpang	75.77	517	517	150	0.15	367	55.05	On-going
21		Sakshi	Sakshi	168.12	535	355	240	0.31	115	35.65	Completed
22			Yongpang Village	113.80	413	342	250	0.28	92	25.76	Completed
23			Pongo	118.25	808	550	550	0.15	0	0.00	On-going
24	Kiphire	Kiphire	Anatongre	125.40	688	688	688	0.18	0	0.00	Completed
25			Kiphire Village	161.75	481	481	222	0.34	259	88.06	Completed
26			Kesitong	58.42	350	350	177	0.17	173	29.41	On-going
27		Pungro	Phuvkiu (Chomi)	205.60	553	553	338	0.37	215	79.55	Completed
28			Sangkumti	187.22	249	244	244	0.75	0	0.00	Completed
29	Wokha	Wokha	Changsu Old Village	322.46	566	565	205	0.57	360	205.20	On-going
30			Niroyo	132.58	199	198	105	0.67	93	62.31	On-going
31			Riphyim Old Village	70.20	484	484	0	0.15	484	72.60	On-going
32		Sanis	Pangti	463.10	1,200	1,200	115	0.39	1085	423.15	100 phy
33			Longtsung	177.84	268	268	134	0.66	134	88.44	On-going
34			Meshangpen	55.84	87	87	70	0.64	17	10.88	Completed
Total				6,113.93	16,288	14,102	8,251	-	5,851	2,157.00	-
									Say	₹21.57 crore	

Source: Departmental records

Appendix: 2.3.1
Statement on receipts and expenditure of different sub-schemes under Anganwadi services during 2018-2024
(Reference Paragraph 2.3.12.1)

(₹ in lakh)

Year	Unspent balance of previous year	Amount released by GoI	State share released by GoN	Total	Expenditure	Unspent balance	Percentage of savings
A. ICDS General							
2018-19	0	3,721.00	0	3,721.00	3,721.00	0.00	
2019-20	0	7,725.91	0	7,725.91	7,725.91	0.00	
2020-21	0	6,688.44	744.16	7,432.60	7,432.60	0.00	
2021-22	0	7,232.43	384.52	7,616.95	7,616.95	0.00	
2022-23	0	8,346.43	927.38	9,273.81	9,273.81	0.00	
2023-24	0	10,113.00	1,123.66	11,236.66	11,204.20	32.46	
Total		43,827.21	3,179.72	47,006.93	46,974.47		
B. Supplementary Nutrition programme (SNP)							
2018-19	2,351.33	8,231.20	210.79	10,793.32	7,043.61	3,749.71	34.74
2019-20	3,749.71	7,390.27	673.00	11,812.98	10,488.64	1,324.34	11.21
2020-21	1,324.34	8,232.90	1151.27	10,708.51	8,650.40	2,058.11	19.22
2021-22	2,058.11	8,232.75	914.75	11,205.61	9,147.49	2,058.12	18.37
2022-23	2,058.12	8,918.17	686.08	11,662.37	8,918.88	2,743.49	23.52
2023-24	2,743.49	9,732.94	1157.19	13,633.62	10,686.33	2,947.29	21.62
Total		50,738.23	4,793.08	57,882.64	54,935.35		--
C. ICDS Training							
2018-19	0	0	0	0	0	0	
2019-20	0	17.02	0	17.02	17.02	0	
2020-21	0	0	0	0	0	0	
2021-22	0	0	0	0	0	0	
2022-23	0	0	0	0	0	0	
2023-24	0	23.40	2.60	26.00	0	26.00	
Total		40.42	2.60	43.02	17.02		
D. ICDS Construction budget							
i. Upgradation of AWC							
2018-19	2,318.40	0	0	2,318.40	1,518.40	800.00	
2019-20	800.00	0	0	800.00	800.00	0	
2020-21	0	381.60	42.40	424.00	424.00	0	
2021-22	0	0	0	0	0	0	
2022-23	0	0	0	0	0	0	
2023-24	0	266.40	0	266.40	0	266.40	
Total		648.00	42.40	3,008.80	2,742.40		
ii. Upgradation of AWC to Saksham Anganwadi							
2018-19	0	0	0	0	0	0	
2019-20	0	0	0	0	0	0	
2020-21	0	0	0	0	0	0	
2021-22	0	0	0	0	0	0	
2022-23	0	72.14	8.02	80.16	80.16	0	
2023-24	0	44.10	4.90	49.00	0	49.00	
Total		116.24	12.92	129.16	80.16		
iii. Construction of Toilet facilities at AWC							
2018-19	0	0	0	0	0	0	
2019-20	0	68.26	0	68.26	68.26	0	
2020-21	0	0	0	0	0	0	
2021-22	0	0	0	0	0	0	
2022-23	0	136.51	0	136.51	136.51	0	
2023-24	0	707.94	78.66	786.60	0	786.60	

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Year	Unspent balance of previous year	Amount released by GoI	State share released by GoN	Total	Expenditure	Unspent balance	Percentage of savings
Total	0	912.71	78.66	991.37	204.77	786.60	
iv. Construction of Drinking water facilities at AWC							
2018-19	0	47.25	5.25	52.50	52.50	0	
2019-20	0	54.40	0	54.40	54.40	0	
2020-21	0	0	0	0	0	0	
2021-22	0	0	0	0	0	0	
2022-23	0	0	0	0	0	0	
2023-24	0	204.26	22.70	226.96	0	226.96	
Total		305.91	27.95	333.86	106.90		
E. Poshan Abhiyaan							
2018-19	163.74	1,251.97	0	1,415.71	856.13	559.58	39.53
2019-20	559.58	2,298.17	0	2,857.75	2,227.38	630.37	22.06
2020-21	630.37	1,550.11	289.84	2,470.32	2,155.75	314.57	12.73
2021-22	314.57	1,461.30	115.31	1,891.18	1,891.18	0	0.00
2022-23	0	943.69	259.04	1,202.73	1,202.73	0	0.00
2023-24	0	1,946.89	183.48	2,130.37	1,146.79	983.58	46.17
Total		9,452.13	847.67	10,463.54	9,479.96		
F. Scheme for Adolescent Girls (SAG)							
2018-19	0	125.09	13.9	138.99	138.99	0	
2019-20	0	248.9	27.65	276.55	276.55	0	
2020-21	0	187.76	20.86	208.62	208.62	0	
2021-22	0	154.97	17.22	172.19	172.19	0	
2022-23	0	28.16	3.13	31.29	31.29	0	
2023-24	0	3,571.28	215.89	3,787.17	3,787.17	0	
Total		4,316.16	298.65	4,614.81	4,614.81		

G. Statement showing budget and expenditure for WBNP

(Amount in ₹)

Financial Year	Instalment	Opening Balance	Fund sanctioned	Expenditure	Closing Balance
2018-19	1 st and 2 nd of 2018-19	Nil	5,82,98,542	5,82,98,542	Nil
2019-20	3 rd and 4 th of 2018-19	Nil	5,82,99,000	5,82,99,000	Nil
2020-21	Nil	Nil	Nil	Nil	Nil
2021-22	3 rd and 4 th of 2019-20	Nil	5,06,26,000	5,06,26,000	Nil
	1 st , 2 nd , 3 rd and 4 th of 2020-21	Nil	7,19,43,000	7,19,43,000	
2022-23	1 st and 2 nd of 2019-20	Nil	5,83,99,000	5,82,98,542	1,00,458
	1 st , 2 nd , 3 rd and 4 th of 2021-22	Nil	7,01,76,000	7,01,76,000	
2023-24	1 st , 2 nd , 3 rd and 4 th of 2022-23	1,00,458	7,23,21,000	7,23,21,000	1,00,458

Source: Departmental records

Appendix-2.4.1

Statement showing Action Plan for NHM activities on matching State Share for Infrastructure Maintenance under NHM
(Reference Paragraph 2.4.4)

Codes		Strategy/Activities	Amount (in ₹)
	A.1	Maternal Health	
2.3.1.1.1	A.1.2.1	Outreach camps	75,00,000
2.3.1.1.2	A.1.2.2	Monthly Village Health and Nutrition Days	85,00,000
	A.1.3	Janani Suraksha Yojana/JSY	
1.2.1.1	A.1.3.1	Home Deliveries	30,00,000
1.2.1.2	A.1.3.2	Institutional deliveries	
1.2.1.2.1	A.1.3.2.a	Rural	95,00,000
1.2.1.2.3	A.1.3.2.c	C Sections	95,00,000
	A.1.6	JSSK- Janani Shishu Suraksha Karyakram	
1.1.1.2	A.1.6.3	Diet services for JSSK beneficiaries (3 days for normal delivery and 7 days for Cesarean)	5,10,111
Total			3,85,10,111

Source: Departmental records

Appendix-2.4.2

Statement showing non-replacement of rejected medicines by M/s RS Pharma & Surgico, Dimapur
(Reference Paragraph 2.4.4)

(Amount in ₹)

Sl. No.	As per supply order							Rejected stores for replacement by	
	Name of Drugs	Dosage Form	Strength	Unit/packing	Rate	Quantity	Amount	Quantity	Amount
1.	Paracetamol	Tab	500mg	1x10	10.4	30,000	3,12,000	0	0
2.	Paracetamol	Syrup	125mg/5ml	60ml	21	20,000	4,20,000	10,000	2,10,000
3.	Diclofenac sodium	SR.Tab	50mg	1x10	21.5	20,000	4,30,000	0	0
4.	Diclofenac Sodium	Gel	1%w/w	30gm tube	32	10,000	3,20,000	680	21,760
5.	Ibuprofen	Tab	400mg	1x10	10	22,460	2,24,600	0	0
6.	Ampicillin	Cap	250mg	1x10	27.6	20,000	5,52,000	10,000	2,76,000
7.	Ampicillin	Cap	500mg	1x10	52.4	20,000	10,48,000	0	0
8.	Amoxicillin	Cap	250mg	1x10	30.4	20,000	6,08,000	0	0
9.	Amoxicillin	Cap	500mg	1x10	67.2	20,000	13,44,000	0	0
10.	Amoxicillin	Dry Syp.	125mg/5ml	60ml	37.8	10,000	3,78,000	5,000	1,89,000
11.	Trimethoprim & Sulphamethazole	Tab	80 + 400mg	1x10	6	15,000	90,000	0	0
12.	Ofloxacin	Tab	200mg	1x10	60.3	15,000	9,04,500	0	0
13.	Azithromycin	Tab	250mg	1x6	67.98	20,000	13,59,600	0	0
14.	Azithromycin	Tab	500mg	1x3	67.95	20,000	13,59,000	10,000	6,79,500
15.	Doxycycline HCL	Tab	100mg	1x10	10.4	14,000	1,45,600	0	0
16.	Metronidazole	Tab	400mg	1x10	11.81	15,000	1,77,150	0	0
17.	Cefixime	Tab	100mg	1x10	84.9	15,000	12,73,500	0	0
18.	Cefixime	Tab	200mg	1x10	124.2	15,000	18,63,000	0	0
19.	Amoxicillin + Clavulanic acid	Tab	300+75 mg	1x10	125	20,000	25,00,000	0	0
20.	Ornidazole	Tab	500mg	1x10	48	15,000	7,20,000	0	0
21.	Ranitidine HCL	Tab	150mg	1x15	8	15,000	1,20,000	7,500	60,000
22.	Omeprazole	Cap	20mg	1x15	49.95	20,000	9,99,000	0	0
23.	Domperidone	Tab	10mg	1x10	24.9	15,000	3,73,500	0	0
24.	Vit C + Zinc	Cap	Zinc+Vit	1x10	64.34	18,000	11,58,120	0	0
25.	Cetirizine Hydrochloride	Tab	10mg	1x10	19.9	17,000	3,38,300	0	0
26.	Pheneramine Maleate	Tab	25mg	1x10	4	20,000	80,000	0	0
27.	Ciprofloxacin	Eye/Ear Drops	0.3%w/v	5ml Vial	7.75	15,000	1,16,250	0	0

Appendices

Sl. No.	As per supply order							Rejected stores for replacement by	
	Name of Drugs	Dosage Form	Strength	Unit/packing	Rate	Quantity	Amount	Quantity	Amount
28.	Mupirocin oint.	Ointment	2%	5 gm	75.8	8,000	6,06,400	0	0
29.	ORS	powder	21gm	Sachet	24.9	14,000	3,48,600	0	0
30.	Amlodipine	Tab	5mg	1x10	35.06	8,000	2,80,480	0	0
31.	Amlodipine	Tab	10mg	1x10	55.55	8,000	4,44,400	0	0
32.	Telmisartan	Tab	40 mg	1x10	107.96	8,000	8,63,680	0	0
33.	Metformin	Tab	500mg	1x10	19.26	8,000	1,54,080	0	0
34.	Glimiperide	Tab	1 mg	1x10	11.03	8,000	88,240	0	0
Total						538,460	2,20,00,000	43,180	14,36,260

Source: Department records

Appendix 2.4.3 Statement showing short supply of hospital linens by M/s New Homescape, Dimapur (Reference Paragraph 2.4.4)

Sl. No.	As per supply order						(Amount in ₹) Short supply	
	Items	Specification	Packing (No.)	Rate	Quantity	Amount	Quantity	Amount
1.	White Hand Towel (soft Cotton)	75 cm X 30 cm	1	90	4,000	3,60,000	1,200	1,08,000
2.	Bed Sheet white (Stitched Border)	225 cm X 135 cm	1	300	4,000	12,00,000	1,590	4,77,000
3.	Pillow	75 cm X 45 cm	1	550	2,000	11,00,000	650	3,57,500
4.	Pillow Cover	75 cm X 45 cm	1	100	4,000	4,00,000	2,400	2,40,000
5.	Blanket (Mink Thick)	250 cm X 150 cm	1	1,500	1,800	27,00,000	540	8,10,000
6.	Dunlop Mattress	36 " X 78" X 3"	1	5,500	350	19,25,000	131	7,20,500
7.	Macintosh sheet (90cm x 1 meter)	90cm x 1 meter	1	200	450	90,000	225	45,000
8.	PVC apron	24 x 36 inch	1	250	900	2,25,000	450	1,12,500
Total						80,00,000	7,186	28,70,500

Source: Department records

Appendix-2.4.4 Statement showing short supply of nursing sundries by M/s JB Construction, Kohima (Reference Paragraph 2.4.4)

Sl. No.	As per supply order					(Amount in ₹) Short supply	
	Name of Items	Specification	Rate	Quantity	Amount	Quantity	Amount
1.	Gauze Cloth	90 x 16.5 mtr	₹425/ than	6,500 than	27,62,500	4,460	18,95,500
2.	R/Bandage	5cm x 5 mtrs	₹70/ Dozen	4,500 Dozen	3,15,000	2,250	1,57,500
3.	R/ Bandage	7.5cm x5 mtrs	₹85/Dozen	4,500Dozen	3,82,500	2,250	1,91,250
4.	R/Bandage	10cm x 5 mtrs	₹110/ Dozen	4,500 Dozen	4,95,000	2,220	2,44,200
5.	R/Bandage	15cm x 5 mtrs	₹150/Dozen	4,500 Dozen	6,75,000	2,250	3,37,500
6.	Crepe Bandage	7.5cm x 4 mtrs	₹150/Roll	4,500	6,75,000	2,834	4,25,100
7.	Crepe Bandage	10cm X 4mtrs	₹180/Roll	4,500	8,10,000	2,148	3,86,640
8.	Cotton	500 Grms	₹250/Roll	5,100	12,75,000	2,850	7,12,500
9.	Cotton roll	100 grms	₹50/Roll	5,320	2,66,000	3,720	1,86,000
10.	G. Dress	20 cm	₹120/-	3,500	4,20,000	0	0
11.	G. Dress	15cm	₹75/-	3,500	2,62,500	0	0
12.	G. Dress	10 cm	₹49/-	3,500	1,71,500	0	0
Total					85,10,000	24,982	45,36,190

Source: Department records

Appendix-2.6.1
Statement showing 18 subjects listed in the 12th Schedule of the Constitution of India
(Reference Paragraph 2.6.2)

Sl No.	Subject
1.	Urban planning including town planning.
2.	Regulation of land-use and construction of buildings.
3.	Planning for economic and social development.
4.	Roads and bridges.
5.	Water supply for domestic, industrial and commercial purposes.
6.	Public health, sanitation conservancy and solid waste management.
7.	Fire services.
8.	Urban forestry, protection of the environment and promotion of ecological aspects.
9.	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10.	Slum improvement and upgradation.
11.	Urban poverty alleviation.
12.	Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13.	Promotion of cultural, educational and aesthetic aspects
14.	Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15.	Cattle pounds; prevention of cruelty to animals.
16.	Vital statistics including registration of births and deaths.
17.	Public amenities including street lighting, parking lots, bus stops and public conveniences.
18.	Regulation of slaughter houses and tanneries

Appendix-3.2.1
Statement showing Person Days (PDs) estimated and actual generation in the test-checked districts
(Reference: Paragraph 3.2.8.3)

Year	Estimated	Generated	Excess/ Shortfall Generated	Percentage of short generation
DIMAPUR				
2019-20	21,45,084	21,32,531	12,553	
2020-21	34,10,183	31,06,352	3,03,831	
2021-22	70,89,200	33,21,489	37,67,711	
2022-23	69,98,700	30,34,680	39,64,020	
2023-24	66,64,700	25,29,510	41,35,190	
Total	2,63,07,867	1,41,24,562	1,21,83,305	46
MOKOKCHUNG				
2019-20	10,43,090	14,32,556	-3,89,466	
2020-21	16,63,748	16,77,353	-13,605	
2021-22	35,73,100	17,63,222	18,09,878	
2022-23	35,45,500	18,74,720	16,70,780	
2023-24	35,72,600	16,95,430	18,77,170	
Total	1,33,98,038	84,43,281	49,54,757	37
PHEK				
2019-20	9,99,288	14,27,783	-4,28,495	
2020-21	15,88,746	13,77,344	2,11,402	
2021-22	35,57,900	14,81,023	20,76,877	
2022-23	37,56,800	17,16,827	20,39,973	
2023-24	38,18,800	16,18,749	22,00,051	
Total	1,37,21,534	76,21,726	60,99,808	44
ZUNHEBOTO				
2019-20	10,33,844	11,64,363	-1,30,519	
2020-21	16,04,530	13,15,500	2,89,030	
2021-22	33,31,900	15,49,959	17,81,941	
2022-23	33,31,900	16,12,978	17,18,922	
2023-24	33,31,751	13,37,681	19,94,070	
Total	1,26,33,925	69,80,481	56,53,444	45

Source: Departmental records

Appendix-3.2.2
Statement showing delay in release of fund
(Reference: Paragraph 3.2.8.5)

Receipt of funds by State Government from GoI (MoRD)		Release of funds by State Government to the implementing Department		Details of release of State Share		Date of Withdrawal from Civil Deposit (CD)	Delay in release of GoI Share (in days)	Delay in release of State Share (in days)	Interest on delay in release of GoI share	Interest on delay in release of State share
Sanction no. and date	Particulars	Amount	Sanction no. and date	Amount	Drawal Authority No./ Limit No.	Amount				
2019-20										
F.No.J-11060/19/2019-MGNREG A(RE-III) Sl. No.3 dated 08.04.2019	1st Instalment of 1st Tranche of Central Assistance for financial year 2019-20 (Wages, Material & Admin)	2,42,75,77,000	NO.RD/MG NREGA-SEGF-35/2014 Dated Kohima, the 22.05.2019	2,42,75,77,000	15 of 2019-20 dated 07.12.2019 (1st & 2nd instalment of 1st Tranche 2019-20) & 3rd Instalment 2018-19	36,93,26,000	41	238	3,27,22,408	2,88,98,495
F.No.J-11060/19/2019-MGNREG A(RE-III) Sl. No.62 dated 05.08.2019	2nd Instalment of 1st Tranche of Central Assistance for financial year 2019-20 ((Materials and Admin Component)	31,33,03,000	NO.RD/MG NREGA-SEGF-35/2014 Dated Kohima, the 05.11.2019	31,33,03,000			89	121	91,67,332	0
F.No.J-11060/19/2019-MGNREG A(RE-III) Sl. No.82 dated	3rd Instalment of 1st Tranche of Central Assistance for financial year 2019-20 (Materials and Admin Component)	24,44,95,000	NO.RD/MG NREGA-SEGF-35/2014 Dated Kohima, the 20.12.2019	24,44,95,000	18 of 2019-20 dated 01.02.2020 (State matching share during FY 2019-20	2,71,66,000	56	99	45,01,387	8,84,197

Receipt of funds by State Government from GoI (MoRD)		Release of funds by State Government to the implementing Department		Details of release of State Share		Date of Withdrawal from Civil Deposit (CD)	Delay in release of GoI Share (in days)	Delay in release of State Share (in days)	Interest on delay in release of GOI share	Interest on delay in release of State share
Sanction no. and date	Particulars	Amount	Sanction no. and date	Amount	Drawal Authority No./ Limit No.					
22.10.2019					against 3 rd instalment of 1 st Trench of Central share released by GoI)					
F.No.J-11060/19/2 019-MGNREG A(RE-III) Sl. No.154 dated 26.02.2020	4th Instalment of 1st Tranche of Central Assistance for financial year 2019-20 (Wages, Materials and Admin Component)	18,29,80,000	Drawal limit No. 33 of 2019-20 Dated 30.03.2020 (Transfer Credit to Civil Deposit)	18,29,80,000		08.05.2020	68		40,90,731	0
F.No.J-11060/19/2 019-MGNREG A(RE-III) Sl. No.156 dated 23.03.2020	1st Instalment of 2nd Tranche of Central Assistance for financial year 2019-20 (Wages, Materials and Admin Component)	13,61,15,000	Drawal limit No. 33 of 2019-20 Dated 30.03.2020 (Transfer Credit to Civil Deposit)	13,61,15,000		08.05.2020	68		30,43,009	0
Total		3,30,44,70,000							5,35,24,867	2,97,82,692
	Fund	Interest								
GOI	3,30,44,70,000	5,35,24,867								
GON	39,64,92,000	2,97,82,692								
Total	3,70,09,62,000	8,33,07,559								

Source: Departmental records

2020-21											
Receipt of funds by State Government from GoI (MoRD)			Release of funds by State Government to the implementing Department		Details of release of State Share		Date of Withdrawal from Civil Deposit (CD)	Delay in release of GoI Share (in days)	Delay in release of State Share (in days)	Interest on delay in release of GOI share	Interest on delay in release of State share
Sanction no. and date	Particulars	Amount	Sanction no. and date	Amount	Drawal Authority No./ Limit No.	Amount					
F. No. J-11060/14/2020-MGNREGA(RE-III) Sl. No.16 Dated 07.04.2020	1st instalment of 1st Tranche of Central Assistance for financial year 2020-21 (Wages, Material and Admin Component	3,27,58,62,000	NO.RD/MGN REGA-SEGF-35/2014 Dated Kohima, the 21.05.2020	1,91,12,00,000				44		2,76,46,948	0
			NO.RD/MGN REGA-SEGF-35/2014 Dated Kohima, the 14.07.2020	1,36,46,62,000				97		4,35,19,632	0
F. No. J-11060/14/2020-MGNREGA(RE-III) Sl. No.57 Dated 19.10.2020	2nd instalment of 1st Tranche of Central Assistance for financial year 2020-21 (Wages, Material and Admin Component	1,56,23,52,000	NO.RD,MGN REGA-SECF/17/2018 Dated Kohima, the 16.02.2021	93,74,00,000				118		3,63,65,984	0
			Dated Kohima the 30.03.2021	62,49,52,000				160		3,28,74,187	0
Total		4,83,82,14,000		4,83,82,14,000						14,04,06,751	0
	Fund	Interest									
GOI	4,83,82,14,000	14,04,06,751									
GON	0	0									
Total	4,83,82,14,000	14,04,06,751									

Source: Departmental records

2021-22									
Receipt of funds by State Government from GoI (MoRD)			Release of funds by State Government to the implementing Department		Details of release of State Share			(Amount in ₹)	
Sanction no. and date	Particulars	Amount	Sanction no. and date	Amount	Drawal Authority No. / Limit No.	Amount	Date of Withdrawal from Civil Deposit (CD)	Delay in release of State Share (in days)	Delay in Submission of UCs
F. No. J-11060/09/2021-MGNRG A (RE-III) Sl. No.31 Dated 21.09.2021	1st Instalment of 1st Tranche of Central Assistance for financial year 2021-22 towards Material and Admin Contingency (247,86,18,000 = Pending Liabilities for FY 2020-21, Material = 7,70,76,000 and Admin Contingency = 8,18,52,500)	2,63,75,46,500	NO.RD/ MGNRE GA- SEGF/17 /2018 Dated Kohima, the 05.11.20 21	2637546500	2 of 2021-22 Dated Kohima, the 04.06.2021 (State matching share against central assistance pertaining to 2020-21)	29,99,86,000		43 Nil	
					5 of 2021-22 Dated Kohima, the 12.08.2021 (State matching share against central assistance pertaining to 2020-21)	13,57,42,000		Nil	
Total		2,63,75,46,500				43,57,28,000			
	Fund	Interest							
GOI	2,63,75,46,500	Not applicable							
GON	43,57,28,000	Not applicable							
Total	3,07,32,74,500	0							

Source: Departmental records

2022-23										
Receipt of funds by State Government from GoI (MoRD)			Release of funds by State Government to the implementing Department		Details of release of State Share		Date of Withdrawal from Civil Deposit (CD)	Delay in release of GoI Share (in days)	Delay in release of State Share (in days)	Delay in Submission of UCs
Sanction no. and date	Particulars	Amount	Sanction no. and date	Amount	Drawal Authority No. / Limit No.	Amount				
File No.J-11060/10/2022-RE-III Sl. No. 31 Date : 05.09.2022	1st Instalment of 1st Tranche of Central Assistance for financial year 2022-23 (Material =205,00,82,000, Admin Contingency = 8,07,01,000)	2,13,07,83,000	NO.RD/MG NREGA-SEGF/17/20 18(pt.1) Dated Kohima, the 12.10.2022	2130783000	1 of 2022-23 dated Kohima the 05.04.2022 (State matching share for clearing liabilities-material component for FY 2020-21 & 2021-22)	45,99,49,000		22	Nil	
File No.J-11060/10/2022-RE-III Sl. No. 31 Date : 25.03.2023	2nd Instalment of 1st Tranche of Central Assistance for Financial year 2022-23 (Material = 43,23,78,000, Admin = 8,07,02,000)	51,30,80,000	04.05.2023	513080000	27 of 2022-23 Dated Kohima, the 28.03.2023 (State matching share against 1 st instalment of 1 st Trench for central assistance during 2022-23)	23,67,54,000		25	Nil	
Total		2,64,38,63,000				69,67,03,000				
Fund		Interest								
GOI	2,64,38,63,000	Not applicable								
GON	69,67,03,000	Not applicable								
Total	3,34,05,66,000	0								

Source: Departmental records

2023-24												(Amount in ₹)		
Receipt of funds by State Government from GoI (MoRD)				Release of funds by State Government to the implementing Department		Details of release of State Share		Date of Withdrawal from Civil Deposit (CD)	Delay in release of GoI Share (in days)	Delay in release of State Share (in days)	Delay in Sub mission of UCs			
				Sanction no. and date	Amount							Drawal Authority No. / Limit No.	Amount	
File No.J-11060/12/2023-RE-III Sl. No.17 Dated 06.07.2023	1st Instalment of 1st Tranche of Central Assistance for Financial year 2023-24 (Material & Administrative Contingency) (Material = 174,92,25,000 and Admin Contingency=7,99,85,000			1,82,92,10,000	14.08.2023	7 of 2023-24 Dated 10.08.2023 (State matching share against 1 st instalment of 1 st Trench of central assistance 2023-24)	58,30,75,000	24	35					
						4 of 2023-24 Dated 01.05.2023 (2 nd instalment of 1 st Trench State share for material component for 2022-23)	14,41,26,000							
File No.J-11060/12/2023-RE-III Sl. No.52 Dated 25.01.2024	2nd Instalment of 1st Tranche of Central Assistance for financial year 2023-24 (Material Component)			24,26,74,000		27 of 2023-24 Dated 16.02.2024	8,08,91,333	80	21					
File No. J-11060/12/2023-RE-III Sl. No. 75 Dated 11.03.2024	2nd instalment of 1st Tranche of Central Assistance for financial year 2023-24 (Administrative Contingency)			7,83,91,000	30.03.2024			4						
Total				2,15,02,75,000										
Fund				Interest										
GOI	2,15,02,75,000			Not applicable										
GON	0			Not applicable										
Total	2,15,02,75,000			0										
*Position as on 30 September 2024														

Source: Departmental records

Appendix 3.2.3 (i)
Average person days of employment provided per HHs
(Reference: Paragraph 3.2.9.1)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
State	NA	46	47	47	44
<i>Dimapur</i>	29	41	44	40	33
<i>Mokokchung</i>	40	47	49	51	47
<i>Phek</i>	41	39	41	46	42
<i>Zunheboto</i>	31	35	41	43	35

Source: Departmental reply

Appendix 3.2.3 (ii)
Total No. of HHs provided 100 Days of employment
(Reference: Paragraph 3.2.9.1)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
State	NA	48	17	72	289
<i>Dimapur</i>	0	0	0	0	0
<i>Mokokchung</i>	0	0	0	20	0
<i>Phek</i>	0	0	0	1	0
<i>Zunheboto</i>	0	0	0	0	10

Source: Departmental reply

Appendix-3.2.4
Statement showing payment of wages under MGNREGA to Government employees in nine out of 21 selected VDBs
(Reference: Paragraph 3.2.9.4)

Sl. No.	Data as per MGNREGA			Aadhaar number	Data as per PIMS				Wages paid (₹)
	Block	VDB	Registration No.	Name of applicant	Emp. code	Name	Date of joining	Department	
1	Chumuk edima	Chumu A	NL-08-003-048-048/701287	Abel	POL16347	Abel Vera	01-02-2006	Civil Police	21,228
2		Diphupar	NL-08-003-006-006/900751	Sunjemyenla	PRI01422	Ayenla Alem	01-09-2015	Jails (Prison)	0
3		Diphupar	NL-08-003-006-006/900751	Suyemerem	PWD06403	Soyimerem Changkeri	09-01-2013	PWD (Roads & Bridges)	0
4		Diphupar	NL-08-003-006-006/901021	Vilalhounuo	EXC00510	Vilalhounuo Belho	09-05-2016	State Excise	0
5		Diphupar	NL-08-003-006-006/901032	S.Betovi Swu	MED02749	Betovi Sema	24-08-1990	Health & Family Welfare (H&FW)	18,715
6	Longchem	Diphupar	NL-08-003-006-006/901785	Akala B Longchar	PWD20519	B. Akala Longchar	02-06-2017	PWD (Mechanical)	9,840
7		Diphupar	NL-08-003-006-006/902363	Aseno	MED02979	Aseno Lotha	29-06-2004	H & FW	0
8		Maromi	NL-03-001-022-022/79	Kanito	HOR00217	C Kanito Sumi	27-11-2003	Horticulture	9,600
9		Sutemi	NL-03-001-031-031/124	Bokaho Chophy	POW01761	Bokaho Chophy	03-06-2009	Power	18,188
10		Lakhuni	NL-05-003-001-001/213	Tangmetemba	NFS00357	Tangmetemba	01-12-2012	Fire & Emergency Services	50,713
11		Lakhuni	NL-05-003-001-001/274	Benjongwati	PWD02403	Benjong Wati Ao	03-11-2011	PWD (R&B)	44,105
12		Lakhuni	NL-05-003-001-001/328	Imtitola	PWD13508	Atola Jamir	01-05-2013	PWD (M)	3,072
13		Saringyim	NL-05-003-008-008/8	Aoyanger	T4-UDV00023	Aoyanger	26-08-2021	Municipal Affairs	24,632
14	Mangkolamba	Changki	NL-05-006-001-001/1045	Chamikumba	MED12350	Chamikumba	19-05-2016	H & FW	35,605
15		Changki	NL-05-006-001-001/155	Pangjungtemsu	PHE02104	Pangjung	10-01-2013	Public Health Engineering Department	58,878
16		Changki	NL-05-006-001-001/224	Anungla	POW02597	Anungla	01-03-2015	Power	58,538
17		Changki	NL-05-006-001-001/765	Bendangkumba	T5-VET00011	Bendangkumba	08-12-2017	Animal Husbandry & Veterinary Sciences	13,790

Sl. No.	Data as per MGNREGA				Aadhaar number	Data as per PIMS				Wages paid (₹)	
	Block	VDB	Registration No.	Name of applicant		Emp. code	Name	Date of joining	Department		
18		Changki	NL-05-006-001-001/863	Asemwati	xxxxxxxx5408	POW01627	Asemwati	28-07-2004	Power	13,329	
19		Changki	NL-05-006-001-001/915	Arenlong	xxxxxxxx1807	MED12743	Arenlong	04-06-2019	H & FW	0	
20		Khar	NL-05-006-002-002/531	Tiajungla	xxxxxxxx2203	POW01034	A. Tiajungla	21-04-1994	Power	39,165	
21		Khar	NL-05-006-002-002/542	C Wati Ao	xxxxxxxx4458	PWD000299	C.Wati	03-12-2012	PWD (National Highways)	48,237	
22		Khar	NL-05-006-002-002/642	Yunenkaba	xxxxxxxx7632	POL11271	Akaba Ao	01-04-2001	Civil Police	37,653	
23		Khar	NL-05-006-002-002/714	Artong	xxxxxxxx9076	TAX00214	Artong	04-02-2008	Taxes	46,089	
24		Mongchen	NL-05-006-003-003/40	Limatoshi	xxxxxxxx1328	ADM01935	Limatoshi	01-10-2011	District Administration.	52,184	
Total wages paid											6,03,561

Source: Departmental records

Appendix – 3.2.5
Statement showing non-execution in 10 out of 332 works in the four selected districts
(Reference: Paragraph 3.2.10 and 3.2.10.1)

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	Unexecuted Amount
1	Phek	Sekruzu	Thuvopisu	2021-22	Drainage	FP/19448	6,02,292	Work not found executed.	6,02,292
2	Phek	Sekruzu	Chozu Basa	2021-22	Construction of VDB hall	AV/14748	3,14,184	Work not found executed.	3,14,184
3	Phek	Sekruzu	Chozuba	2023-24	Horticulture (Soyabean)	DP/23841	72,44,160	Soyabean sapling not planted at the site.	72,44,160
4	Mokokchung	Longchem	Lakhuni	2023-24	Improvement of internal road	RC/33092	11,42,400	Work not found executed.	11,42,400
5	Dimapur	Aghunaqa	Vikheto	2023-24	Betel nut plantation	DP/24006	11,22,252	Betelnut saplings not planted at the site.	11,22,252
6	Phek	Phek	Lozaphuhu	2021-22	Construction of Farm Pond at Uzal (Cepi)	FR/2274	27,70,180	Work not found executed.	27,70,180
7	Phek	Phek	Lozaphuhu	2021-22	Tree Plantation at Shushu	DP/17112	26,80,800	Work not found executed.	26,80,800
8	Phek	Phek	Lozaphuhu	2022-23	Construction of farm pond at Koheru	FR/2525	56,02,728	Work not found executed.	56,02,728
9	Phek	Phek	Old Phek	2022-23	Land development at Village	LD/13997	43,31,056	Work not found executed.	43,31,056
10	Phek	Phek	Old Phek	2023-24	Nullah Treatment for different Khel at Phek Village	FP/20420	28,60,032	Work not found executed.	28,60,032
Total							2,86,70,084		2,86,70,084

Source: JPV reports

Appendix – 3.2.6
Statement showing short execution in 51 out of 332 works in the four selected districts
(Reference: Paragraph 3.2.10 and 3.2.10.1)

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	Short executed amount
1	Dimapur	Chumukedima	Chumukedima-A	2020-21	Construction of drainage	FP/18944	15,99,000	Short execution of earthwork and thick soiling with approved quantity of stone.	6,78,548
2	Dimapur	Chumukedima	Chumukedima-A	2020-21	Repair & Renovation of Approach Road	RC/25832	52,14,000	Short execution in WBM Grading-II & III.	18,48,721
3	Dimapur	Chumukedima	Chumukedima-A	2020-21	Construction of retaining wall	RP/19264	53,25,000	Short execution of earthwork and thick soiling with approved quantity of stone.	35,04,694
4	Dimapur	Chumukedima	Chumukedima-A	2021-22	Construction of Drainage at Chumukedima A	FP/19541	81,26,000	Short execution of earthwork and thick soiling with approved quantity of stone.	74,70,777
5	Dimapur	Chumukedima	Chumukedima-A	2022-23	Chumukedima-A Sarovar	WC/16364	54,94,000	Short execution of boulder apron in wire crates.	52,74,308
6	Dimapur	Chumukedima	Chumukedima-A	2022-23	Road widening and soiling	RC/29649	56,36,000	Short execution in WBM Grading-III.	28,48,283
7	Dimapur	Chumukedima	Chumukedima- A	2022-23	Improvement of Agri link road	RC/29614	55,91,185	Size boulder procured for WBM works were not executed.	9,60,000
8	Dimapur	Chumukedima	Diphupar	2020-21	Earth cutting and construction of drainage	FP/18956	75,54,000	Short execution of earthwork in excavation.	50,60,180
9	Dimapur	Chumukedima	Diphupar	2020-21	Construction of Soil protection at Diphupar	FP/18957	45,35,000	Short execution in earthwork, soiling, PCC, Coursed rubble masonry and backfilling behind the wall with granular materials.	29,39,388
10	Dimapur	Chumukedima	Diphupar	2022-23	Construction of Drainage at Diphupar Village	FP/19952	79,64,000	Short execution in earthwork, dry Brick on edge flooring, PCC and brick work.	45,18,185
11	Dimapur	Chumukedima	Diphupar	2022-23	Water harvesting pond at Diphupar village	WC/15578	41,50,000	Only two water harvesting ponds were constructed against three to be constructed.	13,83,814

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	Short executed amount
12	Dimapur	Chumukedima	Diphupar	2022-23	Soil protection wall at Diphupar	FP/20410	40,26,000	Short execution in Earthwork, Dry Brick on edge flooring, PCC, Coursed rubble masonry with hard rock in cement mortar and backfilling behind the wall with granular materials.	16,80,203
13	Dimapur	Chumukedima	Diphupar	2021-22	Construction of village link Road	RC/28041	1,30,04,321	L-2000 metre and B-3.75 metre executed out of 2640 metre and B-3.75.	22,38,240
14	Dimapur	Chumukedima	Diphupar	2022-23	Construction of Rain water harvesting tank	WC/15577	38,32,198	Only two out of five Rain Water harvesting tanks executed.	22,99,319
15	Dimapur	Chumukedima	Tenyiphe II	2021-22	Construction of Ring well	WC/15342	8,72,868	One out of five ring-wells constructed.	6,98,294
16	Dimapur	Chumukedima	Tenyiphe II	2022-23	Construction of Ring well	WC/15703	9,91,396	One out of three ring-wells constructed.	6,60,931
17	Dimapur	Aghunaqa	Kikheyi	2020-21	Const. of piggery shelter	AV/11062	1,68,210	Two out of five piggery units not constructed.	67,284
18	Dimapur	Aghunaqa	Kikheyi	2021-22	Const. of piggery shelter	IF/15608	16,41,016	42 out of 48 piggery units not constructed.	14,35,889
19	Dimapur	Aghunaqa	Kikheyi	2021-22	Renovation of approach road	RC/28261	2,81,085	No WBM and bituminous works.	2,00,451
20	Dimapur	Aghunaqa	Kikheyi	2021-22	Const. of farm pond	WC/15032	2,01,819	No PCC in foundation and plinth.	1,28,624
21	Dimapur	Aghunaqa	Kikheyi	2022-23	Renovation of Agri link road	RC/30437	4,04,246	No WBM and bituminous works.	2,88,133
22	Dimapur	Aghunaqa	Pihekhu	2019-20	Const. of Hume Pipe Culvert	FP/18337	6,70,761	Two out of three culverts not constructed.	4,47,174
23	Dimapur	Aghunaqa	Pihekhu	2021-22	Const. of approach road	RC/28187	7,10,051	No WBM and bituminous works.	5,11,691
24	Dimapur	Aghunaqa	Pihekhu	2021-22	Construction of Irrigation Channel	IC/4941	13,34,691	Earth excavation without RCC works.	12,82,678
25	Dimapur	Aghunaqa	Pihekhu	2021-22	Const. of culvert	RC/28188	29,05,028	10 out of 13 culverts not constructed.	22,34,637
26	Dimapur	Aghunaqa	Pihekhu	2022-23	Renovation of Agri link road	RC/30460	6,95,240	No WBM and bituminous works.	5,01,718

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	Short executed amount
27	Dimapur	Aghunaqa	Pihokhu	2022-23	Renovation of approach road	RC/30458	21,07,426	No WBM and bituminous works.	15,17,183
28	Dimapur	Aghunaqa	Yetoho	2019-20	Construction of HP Culvert	FP/18348	4,08,536	Only one HP executed out of two HP.	2,04,268
29	Dimapur	Aghunaqa	Yetoho	2021-22	Construction of culvert	RC/28556	27,76,776	Only one culvert executed out of thirteen culverts.	25,63,178
30	Phek	Sekruzu	Thuvopisu	2020-21	Irrigation canal	IC/4796	13,42,135	Cement concrete work not executed.	12,69,343
31	Phek	Sekruzu	Thuvopisu	2020-21	Terrace	LD/12530	17,86,840	₹3.10 lakh incurred for purchase of sand, cement and stone not found at site.	3,10,000
32	Phek	Sekruzu	Thuvopisu	2020-21	Const. of Village circular road	RC/25878	10,23,291	₹ 2.75 lakh incurred for purchase of sand, cement and stone not found at site	2,75,158
33	Phek	Sekruzu	Thuvopisu	2022-23	Phudzukhu sarovar	WC/16493	20,07,000	Masonry and cement works not executed.	5,06,888
34	Phek	Sekruzu	Chozu Basa	2022-23	Farm Pond	WC/15581	13,13,788	Random rubble masonry with hard stone in foundation and plinth including levelling up with cement not executed.	3,07,204
35	Phek	Sekruzu	Chozuba	2022-23	Farm Pond	WC/16062	50,89,245	Random rubble masonry with hard stone in foundation and plinth including levelling up with cement not found at site.	10,44,496
36	Phek	Phek	Lozaphuhu	2022-23	Construction of landslide protection wall at village (Below Vesuta Residence)	LD/13992	37,86,150	Short execution in Earthwork, Rubble Masonry providing and backfilling behind the wall with granular materials.	31,86,635
37	Zunheboto	Akuluto	Litta Old	2020-21	Water tanks	WC/12185	34,47,417	One out of three tanks not executed and double representation of material cost in estimates by ₹13.79 lakh.	20,68,450
38	Zunheboto	Akuluto	Litta Old	2021-22	Plantation	DP/17394	39,33,941	18,350 out 19,350 saplings not planted (₹80 per sapling).	14,68,000

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	Short executed amount
39	Zunheboto	Akuluto	Litta Old	2022-23	Agri link road from Patizu to Yemukha	RC/30663	19,60,962	WBM work not executed.	7,97,706
40	Zunheboto	Akuluto	Mukhami	2020-21	Sector tanks	WC/12186	12,31,367	One out of two tanks not executed and double representation of material cost in estimates by ₹4.93 lakh	8,61,957
41	Zunheboto	Akuluto	Mukhami	2021-22	Tree plantation	DP/17400	17,86,094	5,095 out of 7,095 saplings not planted at site (₹80 per sapling).	4,07,600
42	Zunheboto	Akuluto	Mukhami	2022-23	Maintenance of Agri link road from vill to Avialazuye	LD/13983	6,86,868	WBM work not executed.	5,20,143
43	Zunheboto	Akuluto	Morami	2022-23	Maintenance Agri link road	LD/13972	12,18,897	Water Bound Macadam not executed.	1,99,426
44	Zunheboto	Ghathashi	Lazami	2020-21	Construction of Drainage	LD/12010	1,27,60,248	Short execution of earthwork and providing and laying in position cement concrete.	41,74,508
45	Zunheboto	Ghathashi	Kitami	2020-21	Construction of Drainage	LD/12366	76,93,000	Short execution of earthwork and providing and laying in position cement concrete	32,59,327
46	Zunheboto	Ghathashi	Ghokimi	2021-22	Renovation of Traditional Water Bodies	WH/642	46,29,321	Short execution of earthwork and thick soiling with approved quantity of stone.	23,69,149
47	Zunheboto	Ghathashi	Ghokimi	2021-22	Renovation of Traditional Water Bodies	WH/643	27,77,369	Short execution of earthwork and thick soiling with approved quantity of stone.	21,68,856
48	Mokokchung	Longchem	Lakhuni	2020-21	Renovation of traditional water bodies (2 nos)	WH/616	32,39,679	One out of two water bodies not executed.	16,19,840
49	Mokokchung	Longchem	Lakhuni	2022-23	Construction of retaining wall	LD/14113	35,85,340	280m out of 350m length was short executed.	28,68,273
50	Mokokchung	Longchem	Saringyim	2019-20	Road side tree plantation	DP/13681	8,73,600	3,456 out of 4,156 saplings not planted (₹193.38 per sapling for purchase and planting).	6,68,321
51	Mokokchung	Longchem	Saringyim	2021-22	Construction of Fishery pond	FR/2482	22,51,139	Cement concrete with bricks work not executed.	11,44,550

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	Short executed amount
Total							16,66,43,544		8,69,42,623

Source: JPV reports

Appendix – 3.2.7
Statement showing execution of impermissible works in 14 out of 332 works in the four selected districts
(Reference: Paragraph 3.2.10 and 3.2.10.2)

Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	(Amount in ₹)
1	Phek	Sekruzu	Runguzu Nawe	2020-21	Poultry	AV/14561	4,92,745	No durable assets created (Chicks distributed to individual HHs).	
2	Phek	Sekruzu	Runguzu Nawe	2020-21	Piggery	IF/15450	6,91,191	No durable assets created (Piglets distributed to individual HHs).	
3	Phek	Sekruzu	Runguzu Nawe	2021-22	Jungle clearance	DP/19022	12,16,880	Impermissible work.	
4	Phek	Sekruzu	Thuvopisu	2020-21	Poultry	AV/14555	11,16,775	No durable assets created (Chicks distributed to individual HHs).	
5	Phek	Sekruzu	Thuvopisu	2022-23	Piggery	AV/15398	21,14,560	No durable assets created (Piglets distributed to individual HHs).	
6	Phek	Sekruzu	Chozu Basa	2020-21	Piggery	AV/14550	1,28,125	No durable assets created (Piglets distributed to individual HHs).	
7	Phek	Sekruzu	Chozu Basa	2020-21	Piggery	IF/15443	2,98,958	No durable assets created (Piglets distributed to individual HHs).	
8	Phek	Phek	Phek	2022-23	VDB office	Multiple IDs	1,83,90,000	Construction beyond ceiling of ₹20 lakh.	
9	Zunheboto	Akuluto	Morami	2021-22	Pineapple plantation	DP/17399	37,60,457	Impermissible work.	
10	Zunheboto	Akuluto	Sutemi	2020-21	Coffee Plantation	DP/15659	19,99,433	Impermissible work.	
11	Mokokchung	Mangkolemba	Changki	2019-21	Bridge construction	Multiple IDs	3,75,31,874	Impermissible work.	
12	Mokokchung	Mangkolemba	Khar	2019-21	Multi-complex	Multiple IDs	2,47,92,273	Construction beyond ceiling of ₹20 lakh.	
13	Mokokchung	Mangkolemba	Khar	2023-24	Coffee Plantation	DP/25463	18,17,527	Impermissible work.	
14	Mokokchung	Mangkolemba	Khar	2023-24	Coffee Plantation	DP/25311	12,45,172	Impermissible work.	
Total							9,55,95,970		

Source: JPV reports

Appendix – 3.2.8
Statement showing execution of unfruitful expenditure and diversion of funds in 9 out of 332 works in the four selected districts
(Reference: Paragraph 3.2.10.3)

Unfruitful works									(Amount in ₹)
Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV	
1	Dimapur	Aghunaqa	Kikheyi	2022-23	Construction of fishery pond	WC/15751	1,53,792	Constructed pond has no water	
2	Zunheboto	Akuluto	Mukhami	2019-20	Water reservoir tank	WC/10910	8,48,000	Water tank demolished for church construction	
3	Phek	Phek	Kizari	2020-21	Water Conservation and water harvesting	WC/11995	5,97,740	No visible water retention in the water harvesting area	
Total							15,99,532		

Source: JPV reports

Diverted works							Finding of JPV	
Sl. No.	District	Block	VDB	Year	Name of work	Work code	Work Cost	Finding of JPV
1	Dimapur	Aghunaqa	Pihekhu	2020-21	Construction of rain water harvesting tanks	WC/11975	9,96,538	Diverted to construction of pond
2	Phek	Sekruzu	Runguzu Nawe	2020-21	Sanitation (toilet)	RS/10997	4,92,680	Diverted to construction of retaining wall
3	Phek	Sekruzu	Runguzu Nawe	2022-23	Horticulture (Banana)	DP/19533	5,57,960	Diverted to plantation of persimmon and turmeric
4	Phek	Sekruzu	Runguzu Nawe	2023-24	Horticulture (ginger)	DP/24069	18,27,840	Diverted to plantation of persimmon and kiwi
5	Phek	Sekruzu	Thuvopisu	2023-24	Traditional well	WC/16870	55,16,000	Diverted to construct retaining walls
6	Mokokchung	Longchem	Yajang A	2020-21	Construction of retaining wall	LD/12575	7,21,736	Diverted to Monolith construction
Total							1,01,12,754	

Source: JPV reports

Appendix – 3.2.9
Statement showing various purchases above ₹25 lakh during 2019-2023
(Reference: Paragraph 3.2.10.4)

Sl. No.	Date	Particulars	Purchases	Amount (in ₹)
1	01.04.19	M/s Infinity World	Setting up of MIS room	55,46,000
2	22.07.19	M/s New AV Printing Press	Printing of Job Cards	26,50,000
3	16.12.20	M/s Temptation	Setting up of MIS room	57,35,810
4	23.11.22	M/s Komorebi Supply	Tent for worksite amenities	3,51,35,100
5	17.12.22	M/s NV Press	Printing of Job Cards	52,50,000
6	17.12.22	M/s Mahabir Art Printers	Printing of Job Cards	29,50,000
7	19.12.22	M/s NV Press	Printing of Job Cards	25,00,000
8	22.12.22	M/s NV Press	Printing of Job Cards	25,00,000
Total				6,22,66,910

Source: Department records.

Appendix – 3.2.10
(a) Statement showing shortfall in conducting social audit
(Reference: Paragraph 3.2.11.2)

Year	Total GPs in the State	No. of GPs planned for Social Audit	Social Audit Conducted	Shortfall in Social Audit	Percentage (in per cent)
2019-20	1,270	879	484	395	45
2020-21	1,270	637	52	585	92
2021-22	1,272	978	127	851	87
2022-23	1,273	768	390	378	49
2023-24	1,275	1,274	807	467	37
Total		4,536	1,860	2,676	-

Source: Departmental data

(b) Statement showing Social audit observations pendency status in State
(Reference: Paragraph 3.2.11.2)

Year	Social audit observations raised	Social audit Observations settled	Outstanding Social audit observations	Percentage (in per cent)
2019-20	6,486	5,200	1,286	20
2020-21	495	314	181	37
2021-22	1,165	993	172	15
2022-23	3,343	2,577	766	23
2023-24	4,801	1,577	3,224	67
Total	16,290	10,661	5,629	-

Source: Departmental data

Appendix-3.6.1
Details of unexecuted works
(Reference: Paragraph 3.6)

(Amount in ₹)

Sl. No.	Particulars	Items of works	Unit	Quantity	Rate	Amount paid for unexecuted works
	<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi (iv x v)</i>
1.	Ground floor	Marble stone flooring	Sqm	88.80	4,537.11	4,02,895.37
2.		Marble stone skirting	Sqm	11.14	4,537.11	50,543.41
3.		Providing and fixing hand rail by welding <i>etc.</i>	Kg	128.93	320.96	41,381.37
4.		Providing and applying plaster of paris putty	Sqm	732.54	691.05	5,06,221.77
5.		Finishing walls with Delux multi surface paint	Sqm	732.54	179.02	1,31,139.31
6.		Finishing walls with textured exterior paints	Sqm	206.74	268.68	55,546.90
7.	1 st floor	Marble stone flooring	Sqm	97.07	4,537.11	4,40,417.27
8.		Marble chips skirting	Sqm	8.41	4,537.11	38,157.10
9.		Providing and fixing hand rail by welding <i>etc.</i>	Kg	128.93	320.96	41,381.37
10.		Providing and applying plaster of paris putty	Sqm	977.30	691.05	6,75,363.17
11.		Finishing walls with Delux multi surface paint	Sqm	977.30	179.02	1,74,956.25
12.		Finishing walls with textured exterior paints	Sqm	261.97	268.68	70,386.10
13.	2 Floor	Marble stone flooring	Sqm	102.92	4,537.11	4,66,959.36
14.		Marble chips Skirting	Sqm	8.84	4,537.11	40,108.05
15.		Providing and fixing hand rail by welding <i>etc.</i>	Kg	128.93	320.96	41,381.37
16.		Providing and applying plaster of paris putty	Sqm	882.83	691.05	6,10,079.67
17.		Finishing walls with Delux multi surface paint	Sqm	882.83	179.02	1,58,044.23
18.		Finishing walls with textured exterior paints	Sqm	277.69	268.68	74,609.75
19.	3 floor	Marble stone flooring	Sqm	102.92	4,537.11	4,66,959.36
20.		Marble chips Skirting	Sqm	8.84	4,537.11	40,108.05
21.		Providing and fixing hand rail by welding <i>etc.</i>	Kg	128.93	320.96	41,381.37
22.		Providing and applying plaster of paris putty	Sqm	882.82	691.05	6,10,072.76
23.		Finishing walls with Delux multi surface paint	Sqm	882.82	179.02	1,58,042.44
24.		Finishing walls with textured exterior paints	Sqm	277.69	268.68	74,609.75
25.	Head Room	Providing and applying plaster of paris putty	Sqm	57.11	691.05	39,465.87
26.		Finishing walls with Delux multi surface paint	Sqm	57.11	179.63	10,258.67
27.		Finishing walls with textured exterior paints	Sqm	208.22	268.68	55,944.55
28.	Construction of Generator shed					3,14,940.00
29.	Construction of Security Fencing					6,13,300.00
30.	Construction of parking lot					3,83,930.00
31.	Rain Water Harvesting					2,21,893.00
32.	Approach Road					6,35,532.00
Total						76,86,009.64

Source: Departmental records and JPV report

Appendix-3.6.2
Details of unexecuted works
(Reference: Paragraph 3.6)

(Amount in ₹)

Sl. No.	Items of works		Unit	Quantity	Rate	Amount paid for unexecuted works
	<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi (iv x v)</i>
1.	Providing and applying plaster of paris putty	Ground floor	Sqm	732.54	691.05	5,06,221.77
2.		1 st floor	Sqm	977.30	691.05	6,75,363.17
3.		2 Floor	Sqm	882.83	691.05	6,10,079.67
4.		3 floor	Sqm	882.82	691.05	6,10,072.76
5.		Head Room	Sqm	57.11	691.05	39,465.87
6.	Construction of Generator shed (RCC works in columns, Brick works, Cement plaster & painting works)					2,67,901.00
7.	Construction of Security Fencing (Cost of chain link)					3,43,952.00
8.	Construction of parking lot					3,83,930.00
9.	Rain Water Harvesting					2,21,893.00
10.	Approach Road					6,35,532.00
Total						42,94,411.24

Source: Departmental records and JPV report

Appendix-4.3.1
Statement showing details of similar cases highlighted in the Audit Reports for year ended 31 March 2017 to 31 March 2022
(Reference: Paragraph 4.3)

(₹ in crore)

Sl. No.	Year of Audit Report	Paragraph Reference	Particulars	Money Value
1.	Audit Report for the Year ended 31 March 2022	4.3	Fraudulent/ excess drawal of money	2.26
2.	Audit Report for the Year ended 31 March 2020	4.2	Fraudulent/ excess drawal of money	2.78
3.	Audit Report for the Year ended 31 March 2019	2.4	Fraudulent/ excess drawal of money	5.16
		2.5	Fraudulent/ excess drawal of money and submission of fake challans by DDOs	0.45
4.	Audit Report for the Year ended 31 March 2018	5.4	Fraudulent/ double/ excess drawal by 28 DDOs	7.36
5.	Audit Report for the Year ended 31 March 2017	5.4	Fraudulent/excess drawal by 12 DDOs	1.72

Source: C&AG Audit Reports of respective years

Appendix-4.3.2
Statement showing Department-wise list of double/ excess/ fraudulent drawals
(Reference: Paragraph 4.3)

(₹ in lakh)

Sl. No.	Department	No. of DDO	Amount of objection	Amount recovered	Amount to be recovered
1.	Rural Development	1	4.58	4.58	0.00
2.	Finance	1	2.30	2.30	0.00
3.	Soil & Water Conservation	1	1.70	1.70	0.00
4.	Public Health Engineering	1	17.65	17.65	0.00
5.	Home (Police)	1	4.39	4.39	0.00
6.	Urban Development	2	15.12	0.82	14.30
7.	Employment, Skill Development & Entrepreneurship	2	8.32	3.60	4.72
8.	School Education	3	28.62	28.62	0.00
9.	Fisheries & Aquatic Resources	1	5.05	0.00	5.05
Total		13	87.73	63.66	24.07

Source: Departmental records

Appendix-4.3.3
Statement showing excess drawal by inflating the net totals of pay bills
(Reference: Paragraph 4.3)

Sl. No.	Department	DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount (with month & year of recovery)	Outstanding Amount	Remarks
1.	Soil & Water Conservation	District Soil & Water Conservation Officer, Zunheboto	9,65,209	11,35,209	1,70,000	1,70,000 (October 2022)	0	The District Soil & Water Conservation Officer, Zunheboto drew ₹1,70,000 by inflating the net total of the pay and allowances for the month of December 2018 to March 2019 in respect of 12 employees vide four Bill viz. TV No. 3 of 10/01/2019, TV No. 1 of 4/02/2019, TV No.9 of 7/03/2019 and TV No. 8 of 05/04/2019.
Total			9,65,209	11,35,209	1,70,000	1,70,000	0	--

Source: Departmental records

Appendix-4.3.4
Statement showing double drawal of pay & allowances including arrears
(Reference: Paragraph 4.3)

Sl. No.	Department	DDO	Double Amount Drawn	Recovered Amount (with Month and year of recovery)	Outstanding Amount	Remarks
1.	Home (Police)	Commandant, 12 NAP (IR) Battalion, Chingtok	4,38,503	4,38,503 (January 2023 and February 2023)	0	The Commandant, 12 NAP (IR) Battalion, Chingtok fictitiously drew ₹4,38,503 as pay and allowances for the month of January 2019 and February 2019 in respect of 17 employees vide Bill No.159 dated 25/02/2019 (TV No.81 of 01/03/2019) although they had already drawn their pay as per their entitlement vide Bill No.148 dated 27/01/2019 (TV No.95 of 01/02/2019).
2.	School Education	Sub-Divisional Education Officer, Mon	2,18,257	2,18,257 (June 2024 and October 2024)	0	The Sub-Divisional Education Officer, Mon fictitiously drew ₹2,18,257 as pay and allowance for the month of June 2018 vide Bill No. 84 dated 15/06/2018 (TV No.59 of 6/07/2018) in respect of seven under graduate Hindi teachers although the employees had already drawn their pay and allowances as per their entitlement vide Bill No. 73 dated 15/06/2018 (TV No.48 of 6/07/2018).
Total			6,56,760	6,56,760	0	-

Source: Departmental records

Appendix-4.3.5
Statement showing fraudulent inadmissible drawal of pay & allowances including arrears
(Reference: Paragraph 4.3)

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and year of recovery)	Outstanding Amount	Remarks
1.	Rural Development	Block Development Officer, Changpang, Wokha	4,57,531	4,57,531 (February 2023)	0	The Block Development Officer, Changpang, Wokha fictitiously drew ₹4,57,531 as less drawn pay arrear for the period ranging from January 2014 to December 2016 in respect of eight employees vide Bill No. 21 (TV No.20 of 30/07/2019), 22 (TV No.21 of 30/07/2019), 23 (TV No.22 of 30/07/2019), 24 (TV No.23 of 30/07/2019), 25 (TV No.24 of 30/07/2019), 26 (TV No.25 of 30/07/2019), 27 (TV No.26 of 30/07/2019), 28 (TV No.27 of 30/07/2019), 29 (TV No.29 of 30/07/2019), 30 (TV No.29 of 30/07/2019), 31 (TV No.30 of 30/07/2019), 32 (TV No.31 of 30/07/2019), 33 (TV No.32 of 30/07/2019), 34 (TV No.33 of 30/07/2019), 35 (TV No.34 of 30/07/2019), 36 (TV No.35 of 30/07/2019), 37 (TV No.36 of 30/07/2019), 38 (TV No.37 of 30/07/2019) and 39 (TV No.38 of 30/07/2019) although they had already drawn their pay as per their entitlement.
2.	Finance	Sub-Treasury Officer, Aghunato	2,30,059	2,30,059 (March 2023)	0	The Sub-Treasury Officer, Aghunato, fictitiously drew ₹2,30,059 as DA arrear for the period ranging from November 2013 to November 2019 in respect of eight employees vide Bill No. 43 (TV No.9 of 05/03/2020) and 42 (TV No.10 of 05/03/2020).
3.	Public Health Engineering	Executive Engineer, PHED Division, Zunheboto	17,65,468	17,65,468 (June 2022)	0	The Executive Engineer, PHED Division, Zunheboto fictitiously drew ₹17,65,468 as pay and allowances for the month of May 2017 to October 2017 in respect of eight contract staff vide two Bill viz. TV No.4 of 14/02/2019 and TV No.4 of 19/03/2019.
4.	Urban Development	District Urban Development Officer, Wokha	5,24,288	15,200 (August 2021)	5,09,088	The District Urban Development Officer, fictitiously drew ₹5,24,288 as less drawn DA arrears for the month of July 2010 to June 2016 in respect of six employees vide three Bill viz. TV No.5 of 27/02/2017, TV No.6 of 27/02/2017 and TV No.7 of 27/02/2017.

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and year of recovery)	Outstanding Amount	Remarks
5.	Urban Development	Director, Urban Development, Kohima	9,88,060	66,600 (July 2019 and August 2021)	9,21,460	The Director, Urban Development, Nagaland, Kohima fictitiously drew ₹9,88,060 as DA arrears for the month of January 2012 to October 2012 in respect of 66 employees <i>vide</i> Bill No.154 dated 20/03/2018 (TV No.47 of 21/03/2018), 155 dated 20/03/2018 (TV No.48 of 21/03/2018), 156 dated 20/03/2018 (TV No.49 of 21/03/2018), 157 dated 20/03/2018 (TV No.50 of 21/03/2018) and 158 dated 20/03/2018 (TV No.51 of 21/03/2018).
6.	Employment, Skill Development & Entrepreneurship	District Employment Officer, Wokha	2,89,774	2,65,000 (September 2020, December 2020, January 2022, February 2022, March 2022, June 2022, April 2023, May 2024, October 2024)	24,774	The District Employment Officer, Wokha fictitiously drew ₹2,89,774 as less drawn arrear of pay and allowances for the period ranging from April 2010 to November 2016 in respect of nine employees <i>vide</i> Bill No.59 (TV No.16 of 20/03/2017) and Bill No.60 (TV No.17 of 20/3/2017).
7.	Employment, Skill Development & Entrepreneurship	District Employment Officer, Zunheboto	5,41,724	95,000 (May 2022 to September 2024)	4,46,724	The District Employment Officer, Zunheboto fictitiously drew ₹5,41,724 as pay and allowances for the period ranging from May 2018 to February 2019 in respect of four contract and substitute employees <i>vide</i> Bill No.94 dated 20/02/2019 (TV No.14 of 07/03/2019) and Bill No.95 dated 20/02/2019 (TV No.15 of 07/03/2019).
8.	School Education	Sub-Divisional Education Officer, Tobu	17,85,290	17,85,290 (May 2023, October 2023, September 2023, March 2024 and July 2024)	0	The Sub-Divisional Education Officer, Tobu fictitiously drew ₹17,85,290 as pay and allowances for the month of February 2019 and March 2019 in respect of 14 employees <i>vide</i> Bill No. 223 dated 22/01/2019 (TV No.114 dated 21/02/2019) and Bill No.248 dated 19/02/2019 (TV No.139 dated 26/03/2019) although the employees name were not reflected in any of the pay Bills maintained by the establishment.

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and year of recovery)	Outstanding Amount	Remarks
9.	School Education	Sub-Divisional Education Officer, Aboi	6,00,952	6,00,952 (May 2024)	0	The Sub-Divisional Education Officer, Aboi fictitiously drew ₹1,31,997 as ADA arrear for the month of January 2018 to September 2018 <i>vide</i> Bill No.184 (TV No.135 of 27/11/2018) in respect of 41 teachers although the officials had already drawn their pay as per their entitlement <i>vide</i> Bill No. 141 (TV No.135 of 20.10.2018) and 142 (TV No.136 of 20/10/2018). Further, the SDEO Aboi fictitiously drew ₹4,68,955 as less drawn increment arrear for the month of July 2017 to November 2017 <i>vide</i> Bill No. 62 (TV No.195 of 31/12/2018) in respect of 27 CSS Hindi teacher although the officials had already drawn their pay as per their entitlement <i>vide</i> Bill No.77 (TV No. 226 of 31/3/2018) and Bill No.78 (TV No. 227 of 31/3/2018).
10.	School Education	Sub-Divisional Education Officer, Mon	2,57,970	2,57,970 (June 2024)	0	The Sub-Divisional Education Officer, Mon fictitiously drew ₹2,57,970 as ADA arrear for the month of January 2018 to September 2018 in respect of 76 teachers <i>vide</i> Bill No.180 (TV No.49 of 02/11/2018). However, the teachers are fixed pay employees and drawing their entitled pay as per Bill No. 141 dated 19/09/2018 (TV No.67 of 5/10/2018) and 140 dated 19/09/2018 (TV No.66 of 5/10/2018).
11.	Fisheries & Aquatic Resources	Sub-Divisional Fishery Officer, Kiphire	5,04,705	0	5,04,705	The Sub-Divisional Fishery Officer, Kiphire fictitiously drew ₹1,03,541 as less drawn HRA arrear for the month of December 2014 to February 2017 in respect of five employees <i>vide</i> Bill No. 40 dated nil (TV No.7 of 30/03/2017). However, the employees had already drawn their pay and allowances as per their entitlement <i>vide</i> Bill No. 32 (TV No.1 of 6/01/2017) and 33 (TV No.2 of 6/01/2017). The Sub-Divisional Fishery Officer, Kiphire also drew ₹1,00,900 as less drawn pay arrear for the month of December 2014 to March 2017 in respect of six employees <i>vide</i> Bill No. 41 (TV No.5 of 30/03/2017). However, the employees had already drawn their pay and allowances as per their entitlement <i>vide</i> Bill No. 32 (TV No.1 of 6/01/2017) and 33 (TV No.2 of 06/01/2017).

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Month and year of recovery)	Outstanding Amount	Remarks
						Further, The Sub-Divisional Fishery Officer, Kiphire fictitiously drew ₹3,00,264 as less drawn HRA arrear for the month of January 2018 to February 2019 in respect of nine employees <i>vide</i> Bill No. 63 (TV No.7 of 26/03/2019). However, the employees had already drawn their pay and allowances as per their entitlement <i>vide</i> Bill No. 45 (TV No.3 of 6/12/2018), 44 (TV No.2 of 6/12/2018) and 43 (TV No.1 of 6/12/2018).
Total			79,45,821	55,39,070	24,06,751	-

Source: Departmental records

Appendix-4.3.6
Statement showing details of department-wise cases of irregularities highlighted in the Audit Reports for year ended 31 March 2017 to 31 March 2022
(Reference: Paragraph 4.3)

Sl. No.	Department	AR for year ended 31 March 2017		AR for year ended 31 March 2018		AR for year ended 31 March 2019		AR for year ended 31 March 2020		AR for year ended 31 March 2022		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
1.	Agriculture	-	-	5	18.22	2	3.24	1	2.51	1	45.42	69.39
2.	Art and Culture	-	-	1	1.22	1	7.32	-	-	1	1.96	10.50
3.	Cooperation	-	-	1	6.29	1	15.73	2	6.04	-	-	28.06
4.	Department of Information and Public Relations	-	-	-	-	2	9.81	-	-	-	-	9.81
5.	District Administration	1	1.89	-	-	-	-	-	-	-	-	1.89
6.	Economics & Statistics	-	-	-	-	-	-	1	2.83	-	-	2.83
7.	Employment, Skill Development & Entrepreneurship	-	-	3	6.58	3	31.15	1	4.18	1	1.94	43.85
8.	Evaluation	-	-	-	-	-	-	1	22.46	-	-	22.46
9.	Excise and Prohibition	-	-	-	-	3	19.67	4	23.61	-	-	43.28
10.	Finance Department (Taxation)	-	-	-	-	1	3.43	1	1.52	-	-	4.95
11.	Finance Department (Treasuries & Accounts)	-	-	2	6.75	2	21.84	-	-	-	-	28.59
12.	Fisheries and Aquatic Resources	-	-	1	5.56	-	-	1	1.68	-	-	7.24
13.	Health & Family Welfare	-	-	4	344	-	-	-	-	2	11.88	355.88
14.	Home (Police)	1	39.28	2	125.37	3	155.93	1	3.19	1	1.33	325.10

Sl. No.	Department	AR for year ended 31 March 2017		AR for year ended 31 March 2018		AR for year ended 31 March 2019		AR for year ended 31 March 2020		AR for year ended 31 March 2022		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
15.	Home (Prisons)	1	6.53	-	-	1	9.79	-	-	1	13	29.32
16.	Horticulture	-	-	-	-	1	1.62	-	-	-	-	1.62
17.	Industries and Commerce	-	-	-	-	6	28.69	1	6.67	1	10.12	45.48
18.	Labour & Employment	-	-	-	-	-	-	1	7.31	-	-	7.31
19.	Land Records & Survey	-	-	-	-	-	-	1	2.5	-	-	2.50
20.	Law & Justice	-	-	-	-	-	-	1	13.87	-	-	13.87
21.	Motor Vehicles	-	-	-	-	1	2.27	-	-	-	-	2.27
22.	Nagaland State Transport	1	0.58	-	-	-	-	-	-	-	-	0.58
23.	Power	-	-	-	-	1	1.91	-	-	-	-	1.91
24.	Public Health Engineering (PHED)	-	-	-	-	1	11.99	-	-	1	36.08	48.07
25.	Public Works Department (Mechanical)	-	-	-	-	1	8	1	17.15	1	16.36	41.51
26.	Public Works Department (Road & Bridges)	-	-	-	-	1	15.42	-	-	-	-	15.42
27.	Rural Development	1	2.58	2	4.53	-	-	1	2.83	-	-	9.94
28.	School Education	5	106.45	17	206.37	7	96.03	6	134.95	4	60.29	604.09
29.	Social Welfare	-	-	-	-	-	-	-	-	1	0.86	0.86
30.	Soil & Water Conservation	-	-	1	8.66	1	12.59	-	-	-	-	21.25
31.	Treasuries and Accounts	-	-	-	-	-	-	-	-	2	6.23	6.23
32.	Water Resources	-	-	-	-	1	23.81	-	-	-	-	23.81

Sl. No.	Department	AR for year ended 31 March 2017		AR for year ended 31 March 2018		AR for year ended 31 March 2019		AR for year ended 31 March 2020		AR for year ended 31 March 2022		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
33.	Youth Resources and Sports	-	-	-	-	1	15.69	-	-	-	-	15.69
34.	Veterinary and Animal Husbandry	2	14.19	1	2.96	1	20.1	1	24.78	1	20.1	82.13
Total		12	171.5	40	736.51	42	516.03	26	278.08	18	225.57	1927.69

Source: C&AG Audit Reports of respective years

Appendix-4.4.1
Comparative statement showing procurement of Commercial LPG Cylinder/Refills (2021-2023) at higher rates
(Reference: Paragraph 4.4)

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOC rate per cylinder/ refill	Total amount paid to supplier in excess of IOC rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii (iv-vii)</i>	<i>ix (v*viii)</i>
894 of 20/08/2022	April 2021	1 st NAP	4,257.44	90	3,83,169.60	1,641.00	2,616.44	2,35,479.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,641.00	2,616.44	2,35,479.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,641.00	2,616.44	2,35,479.60
		7 th NAP	3,822.93	90	3,44,063.70	1,641.00	2,181.93	1,96,373.70
		8 th NAP	4,204.22	45	1,89,189.90	1,641.00	2,563.22	1,15,344.90
		1 st NAP	4,257.44	92	3,91,684.48	1,595.50	2,661.94	2,44,898.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,595.50	2,661.94	2,47,560.42
		3 rd NAP	4,257.44	92	3,91,684.48	1,595.50	2,661.94	2,44,898.48
	May 2021	7 th NAP	3,822.93	90	3,44,063.70	1,595.50	2,227.43	2,00,468.70
		8 th NAP	4,204.22	46	1,93,394.12	1,595.50	2,608.72	1,20,001.12
		1 st NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		7 th NAP	3,822.93	90	3,44,063.70	1,473.50	2,349.43	2,11,448.70
		8 th NAP	4,204.22	45	1,89,189.90	1,473.50	2,730.72	1,22,882.40
	June 2021	1 st NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		7 th NAP	3,822.93	90	3,44,063.70	1,473.50	2,349.43	2,11,448.70
		8 th NAP	4,204.22	45	1,89,189.90	1,473.50	2,730.72	1,22,882.40
		1 st NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,473.50	2,783.94	2,50,554.60

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOCL rate per cylinder/ refill	Total amount paid to supplier in excess of IOCL rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii (iv-vii)</i>	<i>ix (v*viii)</i>
1061 of 12/10/2022	July 2021	1 st NAP	4,257.44	92	3,91,684.48	1,550.00	2,707.44	2,49,084.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,550.00	2,707.44	2,51,791.92
		3 rd NAP	4,257.44	92	3,91,684.48	1,550.00	2,707.44	2,49,084.48
		7 th NAP	3,822.93	90	3,44,063.70	1,550.00	2,272.93	2,04,563.70
		8 th NAP	4,204.22	46	1,93,394.12	1,550.00	2,654.22	1,22,094.12
	August 2021	1 st NAP	4,257.44	92	3,91,684.48	1,623.00	2,634.44	2,42,368.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,623.00	2,634.44	2,45,002.92
		3 rd NAP	4,257.44	92	3,91,684.48	1,623.00	2,634.44	2,42,368.48
		7 th NAP	3,822.93	90	3,44,063.70	1,623.00	2,199.93	1,97,993.70
	September 2021	8 th NAP	4,204.22	46	1,93,394.12	1,623.00	2,581.22	1,18,736.12
		1 st NAP	4,257.44	90	3,83,169.60	1,693.00	2,564.44	2,30,799.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,693.00	2,564.44	2,30,799.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,693.00	2,564.44	2,30,799.60
		7 th NAP	3,822.93	90	3,44,063.70	1,693.00	2,129.93	1,91,693.70
	October 2021	8 th NAP	4,204.22	45	1,89,189.90	1,693.00	2,511.22	1,13,004.90
		1 st NAP	4,257.44	92	3,91,684.48	1,736.50	2,520.94	2,31,926.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,736.50	2,520.94	2,34,447.42
		3 rd NAP	4,257.44	92	3,91,684.48	1,736.50	2,520.94	2,31,926.48
		7 th NAP	3,822.93	90	3,44,063.70	1,736.50	2,086.43	1,87,778.70
1132 of 22/11/ 2022	November 2021	8 th NAP	4,204.22	46	1,93,394.12	1,736.50	2,467.72	1,13,515.12
		1 st NAP	4,257.44	90	3,83,169.60	2,000.50	2,256.94	2,03,124.60
		2 nd NAP	4,257.44	90	3,83,169.60	2,000.50	2,256.94	2,03,124.60
		3 rd NAP	4,257.44	90	3,83,169.60	2,000.50	2,256.94	2,03,124.60
		7 th NAP	3,822.93	90	3,44,063.70	2,000.50	1,822.43	1,64,018.70
	December 2021	8 th NAP	4,204.22	45	1,89,189.90	2,000.50	2,203.72	99,167.40
		1 st NAP	4,257.44	92	3,91,684.48	2,101.00	2,156.44	1,98,392.48
		2 nd NAP	4,257.44	93	3,95,941.92	2,101.00	2,156.44	2,00,548.92
		3 rd NAP	4,257.44	92	3,91,684.48	2,101.00	2,156.44	1,98,392.48
		7 th NAP	3,822.93	90	3,44,063.70	2,101.00	1,721.93	1,54,973.70
		8 th NAP	4,204.22	46	1,93,394.12	2,101.00	2,103.22	96,748.12

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOCL rate per cylinder/ refill	Total amount paid to supplier in excess of IOCL rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii (iv-vii)</i>	<i>ix (v*viii)</i>
1696 of 30/03/2023	January 2022	1 st NAP	4,257.44	92	3,91,684.48	1,998.50	2,258.94	2,07,822.48
		2 nd NAP	4,257.44	92	3,91,684.48	1,998.50	2,258.94	2,07,822.48
		7 th NAP	3,822.93	90	3,44,063.70	1,998.50	1,824.43	1,64,198.70
	February 2022	1 st NAP	4,257.44	84	3,57,624.96	1,907.00	2,350.44	1,97,436.96
		2 nd NAP	4,257.44	84	3,57,624.96	1,907.00	2,350.44	1,97,436.96
		3 rd NAP	4,257.44	90	3,83,169.60	1,907.00	2,350.44	2,11,539.60
		7 th NAP	3,822.93	90	3,44,063.70	1,907.00	1,915.93	1,72,433.70
		8 th NAP	4,204.22	42	1,76,577.24	1,907.00	2,297.22	96,483.24
	March 2022	1 st NAP	4,257.44	92	3,91,684.48	2,012.00	2,245.44	2,06,580.48
		2 nd NAP	4,257.44	93	3,95,941.92	2,012.00	2,245.44	2,08,825.92
		3 rd NAP	4,257.44	92	3,91,684.48	2,012.00	2,245.44	2,06,580.48
		7 th NAP	3,822.93	90	3,44,063.70	2,012.00	1,810.93	1,62,983.70
		8 th NAP	4,204.22	46	1,93,394.12	2,012.00	2,192.22	1,00,842.12
	April 2022	1 st NAP	4,257.44	90	3,83,169.60	2,253.00	2,004.44	1,80,399.60
		2 nd NAP	4,257.44	90	3,83,169.60	2,253.00	2,004.44	1,80,399.60
		3 rd NAP	4,257.44	90	3,83,169.60	2,253.00	2,004.44	1,80,399.60
		7 th NAP	3,822.93	90	3,44,063.70	2,253.00	1,569.93	1,41,293.70
		8 th NAP	4,204.22	45	1,89,189.90	2,253.00	1,951.22	87,804.90
	May 2022	1 st NAP	4,257.44	92	3,91,684.48	2,355.50	1,901.94	1,74,978.48
		2 nd NAP	4,257.44	93	3,95,941.92	2,355.50	1,901.94	1,76,880.42
		3 rd NAP	4,257.44	94	4,00,199.36	2,355.50	1,901.94	1,78,782.36
		7 th NAP	3,822.93	90	3,44,063.70	2,355.50	1,467.43	1,32,068.70
		8 th NAP	4,204.22	46	1,93,394.12	2,355.50	1,848.72	85,041.12
	June 2022	1 st NAP	4,257.44	90	3,83,169.60	2,219.00	2,038.44	1,83,459.60
		2 nd NAP	4,257.44	90	3,83,169.60	2,219.00	2,038.44	1,83,459.60
		3 rd NAP	4,257.44	90	3,83,169.60	2,219.00	2,038.44	1,83,459.60
		7 th NAP	3,822.93	90	3,44,063.70	2,219.00	1,603.93	1,44,353.70
		8 th NAP	4,204.22	45	1,89,189.90	2,219.00	1,985.22	89,334.90
	July 2022	1 st NAP	4,257.44	92	3,91,684.48	2,021.00	2,236.44	2,05,752.48
		2 nd NAP	4,257.44	93	3,95,941.92	2,021.00	2,236.44	2,07,988.92
		3 rd NAP	4,257.44	94	4,00,199.36	2,021.00	2,236.44	2,10,225.36
		7 th NAP	3,822.93	90	3,44,063.70	2,021.00	1,801.93	1,62,173.70

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOCL rate per cylinder/ refill	Total amount paid to supplier in excess of IOCL rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii (v-vii)</i>	<i>ix (v*viii)</i>
675 of 19/08/2023	August 2022	8 th NAP	4,204.22	46	1,93,394.12	2,021.00	2,183.22	1,00,428.12
		1 st NAP	4,257.44	92	3,91,684.48	1,976.50	2,280.94	2,09,846.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,976.50	2,280.94	2,12,127.42
		3 rd NAP	4,257.44	92	3,91,684.48	1,976.50	2,280.94	2,09,846.48
		7 th NAP	3,822.93	90	3,44,063.70	1,976.50	1,846.43	1,66,178.70
		8 th NAP	4,204.22	46	1,93,394.12	1,976.50	2,227.72	1,02,475.12
		1 st NAP	4,257.44	90	3,83,169.60	1,885.00	2,372.44	2,13,519.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,885.00	2,372.44	2,13,519.60
	September 2022	3 rd NAP	4,257.44	90	3,83,169.60	1,885.00	2,372.44	2,13,519.60
		7 th NAP	3,822.93	90	3,44,063.70	1,885.00	1,937.93	1,74,413.70
		8 th NAP	4,204.22	45	1,89,189.90	1,885.00	2,319.22	1,04,364.90
		1 st NAP	4,257.44	92	3,91,684.48	1,859.50	2,397.94	2,20,610.48
	October 2022	2 nd NAP	4,257.44	93	3,95,941.92	1,859.50	2,397.94	2,23,008.42
		3 rd NAP	4,257.44	93	3,95,941.92	1,859.50	2,397.94	2,23,008.42
		7 th NAP	3,822.93	90	3,44,063.70	1,859.50	1,963.43	1,76,708.70
		8 th NAP	4,204.22	46	1,93,394.12	1,859.50	2,344.72	1,07,857.12
	November 2022	1 st NAP	4,257.44	90	3,83,169.60	1,744.00	2,513.44	2,26,209.60
		2 nd NAP	4,257.44	105	4,47,031.20	1,744.00	2,513.44	2,63,911.20
		3 rd NAP	4,257.44	105	4,47,031.20	1,744.00	2,513.44	2,63,911.20
			4,257.44	45	1,91,584.80	1,744.00	2,513.44	1,13,104.80
		5 th NAP	4,257.44	90	3,83,169.60	1,744.00	2,513.44	2,26,209.60
		7 th NAP	3,822.93	15	57,343.95	1,744.00	2,078.93	31,183.95
		8 th NAP	4,204.22	7	29,429.54	1,744.00	2,460.22	17,221.54
		1 st NAP	4,257.44	92	3,91,684.48	1,744.00	2,513.44	2,31,236.48
	December 2022	2 nd NAP	4,257.44	93	3,95,941.92	1,744.00	2,513.44	2,33,749.92
		3 rd NAP	4,257.44	92	3,91,684.48	1,744.00	2,513.44	2,31,236.48
		4 th NAP	4,257.44	46	1,95,842.24	1,744.00	2,513.44	1,15,618.24
		5 th NAP	4,257.44	92	3,91,684.48	1,744.00	2,513.44	2,31,236.48
		1 st NAP	4,257.44	92	3,91,684.48	1,769.00	2,488.44	2,28,936.48
	January 2023	2 nd NAP	4,257.44	93	3,95,941.92	1,769.00	2,488.44	2,31,424.92
		3 rd NAP	4,257.44	93	3,95,941.92	1,769.00	2,488.44	2,31,424.92
		4 th NAP	4,257.44	46	1,95,842.24	1,769.00	2,488.44	1,14,468.24

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOCL rate per cylinder/ refill	Total amount paid to supplier in excess of IOCL rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii (iv-vii)</i>	<i>ix (v*viii)</i>
1331 of 17/02/2025	February 2023	5 th NAP	4,257.44	92	3,91,684.48	1,769.00	2,488.44	2,28,936.48
		1 st NAP	4,257.44	84	3,57,624.96	1,769.00	2,488.44	2,09,028.96
		2 nd NAP	4,257.44	84	3,57,624.96	1,769.00	2,488.44	2,09,028.96
		3 rd NAP	4,257.44	93	3,95,941.92	1,769.00	2,488.44	2,31,424.92
		4 th NAP	4,257.44	45	1,91,584.80	1,769.00	2,488.44	1,11,979.80
	March 2023	5 th NAP	4,257.44	88	3,74,654.72	1,769.00	2,488.44	2,18,982.72
		1 st NAP	4,257.44	92	3,91,684.48	2,119.50	2,137.94	1,96,690.48
		2 nd NAP	4,257.44	93	3,95,941.92	2,119.50	2,137.94	1,98,828.42
		3 rd NAP	4,257.44	92	3,91,684.48	2,119.50	2,137.94	1,96,690.48
		4 th NAP	4,257.44	46	1,95,842.24	2,119.50	2,137.94	98,345.24
	April 2023	5 th NAP	4,257.44	92	3,91,684.48	2,119.50	2,137.94	1,96,690.48
		1 st NAP	4,257.44	90	3,83,169.60	2,028.00	2,229.44	2,00,649.60
		2 nd NAP	4,257.44	90	3,83,169.60	2,028.00	2,229.44	2,00,649.60
		3 rd NAP	4,257.44	90	3,83,169.60	2,028.00	2,229.44	2,00,649.60
		4 th NAP	4,257.44	45	1,91,584.80	2,028.00	2,229.44	1,00,324.80
	May 2023	5 th NAP	4,257.44	90	3,83,169.60	2,028.00	2,229.44	2,00,649.60
		1 st NAP	4,257.44	92	3,91,684.48	1,856.50	2,400.94	2,20,886.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,856.50	2,400.94	2,23,287.42
		3 rd NAP	4,257.44	92	3,91,684.48	1,856.50	2,400.94	2,20,886.48
		4 th NAP	4,257.44	46	1,95,842.24	1,856.50	2,400.94	1,10,443.24
	June 2023	5 th NAP	4,257.44	92	3,91,684.48	1,856.50	2,400.94	2,20,886.48
		1 st NAP	4,257.44	90	3,83,169.60	1,773.00	2,484.44	2,23,599.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,773.00	2,484.44	2,23,599.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,773.00	2,484.44	2,23,599.60
		4 th NAP	4,257.44	45	1,91,584.80	1,773.00	2,484.44	1,11,799.80
	July 2023	5 th NAP	4,257.44	90	3,83,169.60	1,773.00	2,484.44	2,23,599.60
		1 st NAP	4,257.44	92	3,91,684.48	1,773.00	2,484.44	2,28,568.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,773.00	2,484.44	2,31,052.92
		3 rd NAP	4,257.44	92	3,91,684.48	1,773.00	2,484.44	2,28,568.48
		4 th NAP	4,257.44	46	1,95,842.24	1,773.00	2,484.44	1,14,284.24
		5 th NAP	4,257.44	92	3,91,684.48	1,773.00	2,484.44	2,28,568.48

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOCL rate per cylinder/ refill	Total amount paid to supplier in excess of IOCL rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii</i> (iv-vii)	<i>ix</i> (v*viii)
	August 2023	1 st NAP	4,257.44	92	3,91,684.48	1,680.00	2,577.44	2,37,124.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,680.00	2,577.44	2,39,701.92
		3 rd NAP	4,257.44	92	3,91,684.48	1,680.00	2,577.44	2,37,124.48
		4 th NAP	4,257.44	46	1,95,842.24	1,680.00	2,577.44	1,18,562.24
		5 th NAP	4,257.44	92	3,91,684.48	1,680.00	2,577.44	2,37,124.48
	September 2023	1 st NAP	4,257.44	90	3,83,169.60	1,522.50	2,734.94	2,46,144.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,522.50	2,734.94	2,46,144.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,522.50	2,734.94	2,46,144.60
		4 th NAP	4,257.44	45	1,91,584.80	1,522.50	2,734.94	1,23,072.30
		5 th NAP	4,257.44	91	3,87,427.04	1,522.50	2,734.94	2,48,879.54
	October 2023	1 st NAP	4,257.44	92	3,91,684.48	1,731.50	2,525.94	2,32,386.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,731.50	2,525.94	2,34,912.42
		3 rd NAP	4,257.44	92	3,91,684.48	1,731.50	2,525.94	2,32,386.48
		4 th NAP	4,257.44	46	1,95,842.24	1,731.50	2,525.94	1,16,193.24
		5 th NAP	4,257.44	92	3,91,684.48	1,731.50	2,525.94	2,32,386.48
	November 2023	1 st NAP	4,257.44	90	3,83,169.60	1,775.50	2,481.94	2,23,374.60
		2 nd NAP	4,257.44	90	3,83,169.60	1,775.50	2,481.94	2,23,374.60
		3 rd NAP	4,257.44	90	3,83,169.60	1,775.50	2,481.94	2,23,374.60
		4 th NAP	4,257.44	45	1,91,584.80	1,775.50	2,481.94	1,11,687.30
		5 th NAP	4,257.44	91	3,87,427.04	1,775.50	2,481.94	2,25,856.54
	December 2023	1 st NAP	4,257.44	92	3,91,684.48	1,757.00	2,500.44	2,30,040.48
		2 nd NAP	4,257.44	90	3,83,169.60	1,757.00	2,500.44	2,25,039.60
		3 rd NAP	4,257.44	92	3,91,684.48	1,757.00	2,500.44	2,30,040.48
		4 th NAP	4,257.44	46	1,95,842.24	1,757.00	2,500.44	1,15,020.24
		5 th NAP	4,257.44	92	3,91,684.48	1,757.00	2,500.44	2,30,040.48
	January 2024	1 st NAP	4,257.44	92	3,91,684.48	1,755.50	2,501.94	2,30,178.48
		2 nd NAP	4,257.44	93	3,95,941.92	1,755.50	2,501.94	2,32,680.42
		3 rd NAP	4,257.44	92	3,91,684.48	1,755.50	2,501.94	2,30,178.48
		4 th NAP	4,257.44	46	1,95,842.24	1,755.50	2,501.94	1,15,089.24
		5 th NAP	4,257.44	92	3,91,684.48	1,755.50	2,501.94	2,30,178.48

Bill No. and date	Supply for the month of	Name of the Battalion	Rate per cylinder/ refill (including 18% GST)	Number of cylinder/ refill (in Nos.)	Total bill amount passed for payment	IOC rate for the month (including GST)	Rate in excess of IOCL rate per cylinder/ refill	Total amount paid to supplier in excess of IOCL rate
<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii</i>	<i>viii (iv-vii)</i>	<i>ix (v*viii)</i>
	February 2024	1 st NAP	4,257.44	86	3,66,139.84	1,769.50	2,487.94	2,13,962.84
		2 nd NAP	4,257.44	87	3,70,397.28	1,769.50	2,487.94	2,16,450.78
		3 rd NAP	4,257.44	90	3,83,169.60	1,769.50	2,487.94	2,23,914.60
		4 th NAP	4,257.44	43	1,83,069.92	1,769.50	2,487.94	1,06,981.42
		5 th NAP	4,257.44	91	3,87,427.04	1,769.50	2,487.94	2,26,402.54
	March 2024	1 st NAP	4,257.44	92	3,91,684.48	1,795.00	2,462.44	2,26,544.48
		2 nd NAP	4,257.44	92	3,91,684.48	1,795.00	2,462.44	2,26,544.48
		3 rd NAP	4,257.44	92	3,91,684.48	1,795.00	2,462.44	2,26,544.48
		4 th NAP	4,257.44	46	1,95,842.24	1,795.00	2,462.44	1,13,272.24
		5 th NAP	4,257.44	92	3,91,684.48	1,795.00	2,462.44	2,26,544.48
Total				14,651	6,15,82,370.41	-	-	3,46,39,920.91

Source: Department records and Indian Oil Corporation Limited notified Commercial (19 Kgs) LPG rates

Appendix-5.2.1

Statement showing details of audit sample for Centralised Audit, Detailed Audit and Audit of wards
(Reference: Paragraph 5.2.5)

(A)

Ward Audit		
Sl. No.	Type of GST Audit	Jurisdiction
1	Ward Audit	Kohima Ward A
2	Ward Audit	Wokha unit
3	Ward Audit	Dimapur Ward C
4	Ward Audit	Dimapur Ward D

(B)

Sl. No.	Audit Dimension	GSTIN	Ward	Amount of deviation/ mismatch (in ₹)
1	Mismatch in availing of ITC – GSTR-2A vs GSTR-3B	1XXXXXXXXXXXXX7	Ward C, Dimapur	93,85,677
2		1XXXXXXXXXXXXXZ	Ward A, Dimapur	2,41,52,494
3		1XXXXXXXXXXXXXV	Ward D, Dimapur	5,17,77,288
4		1XXXXXXXXXXXXXS	Ward A, Dimapur	1,56,00,793
5		1XXXXXXXXXXXXXH	Ward A, Dimapur	1,52,09,407
6		1XXXXXXXXXXXXXY	Ward E, Dimapur	3,18,53,489
7		1XXXXXXXXXXXXXC	Ward D, Dimapur	3,02,59,656
8		1XXXXXXXXXXXXXB	Ward A, Dimapur	2,76,38,482
9		1XXXXXXXXXXXXXR	Ward B, Dimapur	2,56,74,278
10		1XXXXXXXXXXXXW	Ward E, Dimapur	2,49,80,926
11	Mismatch in availing of ITC – Under Reverse Charge Mechanism	1XXXXXXXXXXXXZ	Ward A, Dimapur	6,36,657
12		1XXXXXXXXXXXXH	Ward C, Dimapur	1,90,403
13		1XXXXXXXXXXXX9	Ward D, Dimapur	1,91,558
14		1XXXXXXXXXXXXV	Ward A, Dimapur	45,34,112
15		1XXXXXXXXXXXXH	Ward A, Kohima	70,93,923
16		1XXXXXXXXXXXXT	Tuensang unit	4,45,040
17		1XXXXXXXXXXXXS	Ward A, Dimapur	1,68,240
18		1XXXXXXXXXXXXI	Mon unit	3,73,878
19		1XXXXXXXXXXXX1	Ward C, Dimapur	1,05,26,140
20		1XXXXXXXXXXXXU	Wokha	1,78,370
21	Mismatch in availing of ITC – ISD credit incorrectly availed by the recipients	1XXXXXXXXXXXX2	Mon unit	24,44,469
22		1XXXXXXXXXXXXP	Ward A, Dimapur	4,34,462
23	Mismatch in Annual Return and Financial Statements (FS) – Positive figure in GSTR-9C Table 12F	1XXXXXXXXXXXXI	Ward E, Dimapur	1,82,589
24		1XXXXXXXXXXXX8	Ward A, Dimapur	5,36,811
25		1XXXXXXXXXXXXY	Ward F, Dimapur	14,25,871
26	Mismatch in Annual Return and Financial Statements (FS) – Positive figure in GSTR-9C Table 14T	1XXXXXXXXXXXXH	Ward B, Dimapur	16,00,492
27		1XXXXXXXXXXXXP	Ward B, Dimapur	12,67,310
28		1XXXXXXXXXXXXB	Wokha	23,49,514
29	ITC availed after cut-off period	1XXXXXXXXXXXXS	Ward E, Dimapur	1,60,18,431
30		1XXXXXXXXXXXXU	Ward E, Dimapur	10,52,24,991
31		1XXXXXXXXXXXX4	Ward D, Dimapur	90,95,068
32		1XXXXXXXXXXXX7	Ward A, Dimapur	1,12,48,733
33		1XXXXXXXXXXXXO	Ward C, Dimapur	2,34,49,245
34		1XXXXXXXXXXXX5	Ward A, Dimapur	1,97,45,891
35		1XXXXXXXXXXXX0	Ward B, Kohima	1,95,43,106

Appendices

Sl. No.	Audit Dimension	GSTIN	Ward	Amount of deviation/ mismatch (in ₹)
36		1XXXXXXXXXXXXXXK	Ward B, Kohima	1,00,44,677
37		1XXXXXXXXXXXXXX1	Ward A, Kohima	1,30,82,066
38		1XXXXXXXXXXXXXXC	Ward E, Dimapur	6,42,16,830
39		1XXXXXXXXXXXXXX7	Ward C, Dimapur	1,33,34,306
40	ITC availed without supplier remitting tax	1XXXXXXXXXXXXXX2	Ward E, Dimapur	99,35,294
41		1XXXXXXXXXXXXXXB	Ward A, Dimapur	10,43,189
42		1XXXXXXXXXXXXXXH	Tuensang unit	6,35,188
43		1XXXXXXXXXXXXXXR	Ward B, Dimapur	70,28,077
44	Short payment of interest on delayed payments	1XXXXXXXXXXXXXXU	Ward E, Dimapur	1,30,39,181
45		1XXXXXXXXXXXXXX7	Ward B, Dimapur	18,86,293
46		1XXXXXXXXXXXXXXE	Ward B, Dimapur	75,99,654
47		1XXXXXXXXXXXXXXC	Ward B, Dimapur	53,51,215
48		1XXXXXXXXXXXXXXG	Ward B, Kohima	27,27,397
49		1XXXXXXXXXXXXXX3	Ward D, Dimapur	19,94,933
50		1XXXXXXXXXXXXXXP	Ward A, Dimapur	19,10,812
51		1XXXXXXXXXXXXXXO	Mon unit	21,62,006
52		1XXXXXXXXXXXXXXC	Ward E, Dimapur	73,65,069
53		1XXXXXXXXXXXXXX5	Ward A, Dimapur	9,80,027
54	Tax not remitted due to GSTR-3B not filed	1XXXXXXXXXXXXXXG	Wokha	22,78,080
55		1XXXXXXXXXXXXXXO	Mon unit	33,58,549
56		1XXXXXXXXXXXXXXB	Ward A, Mokokchung	4,21,296
57	Suppression of tax liability (Eway-bill)	1XXXXXXXXXXXXXX2	Mon unit	3,68,23,505
58		1XXXXXXXXXXXXXXG	Ward A, Dimapur	21,26,497
59		1XXXXXXXXXXXXXXJ	Ward B, Dimapur	23,99,381
60		1XXXXXXXXXXXXXXG	Wokha	27,16,560
61		1XXXXXXXXXXXXXX8	Ward A, Dimapur	16,91,192
62		1XXXXXXXXXXXXXXH	Wokha	28,34,477
63		1XXXXXXXXXXXXXX2	Ward E, Dimapur	39,27,502
64		1XXXXXXXXXXXXXX2	Ward B, Mokokchung	22,86,760
65		1XXXXXXXXXXXXXXF	Ward C, Dimapur	12,99,322
66		1XXXXXXXXXXXXXXW	Mon unit	56,18,819
67	Tax short-paid	1XXXXXXXXXXXXXXC	Ward E, Dimapur	1,49,60,400
68		1XXXXXXXXXXXXXX8	Ward A, Dimapur	57,73,361
69		1XXXXXXXXXXXXXXC	Ward D, Dimapur	1,25,69,899
70		1XXXXXXXXXXXXXXP	Ward A, Dimapur	1,33,46,549
71		1XXXXXXXXXXXXXX1	Ward D, Dimapur	41,954
72		1XXXXXXXXXXXXXXL	Ward B, Mokokchung	77,32,896
73		1XXXXXXXXXXXXXXB	Ward A, Dimapur	7,01,556
74		1XXXXXXXXXXXXXXW	Ward A, Dimapur	1,62,84,674
75		1XXXXXXXXXXXXXXL	Ward B, Dimapur	2,32,46,320
76		1XXXXXXXXXXXXXX7	Ward E, Dimapur	60,446
77	Mismatch in Annual Return and Financial Statements (FS) – Negative figure in GSTR- 9C Table 9R	1XXXXXXXXXXXXXXP	Ward B, Dimapur	14,09,092
78		1XXXXXXXXXXXXXXR	Ward B, Dimapur	17,852
79		1XXXXXXXXXXXXXXT	Ward A, Kohima	9,81,545
80		1XXXXXXXXXXXXXXB	Wokha	18,60,501
81		1XXXXXXXXXXXXXX7	Ward B, Kohima	18,38,895
82	Suppression of taxable value (Unbilled Revenue)	1XXXXXXXXXXXXXX9	Ward D, Dimapur	1,61,43,246
83	Mismatch in Annual Return and Financial Statements (FS) - Negative figure in GSTR- 9C Table 7G	1XXXXXXXXXXXXXX9	Ward A, Dimapur	68,49,258
84	Under declaration of	1XXXXXXXXXXXXXX2	Ward E, Dimapur	2,45,81,064

Sl. No.	Audit Dimension	GSTIN	Ward	Amount of deviation/ mismatch (in ₹)
85	taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXL	Ward A, Dimapur	3,07,00,000
86		1XXXXXXXXXXXXXXC	Ward D, Dimapur	6,71,23,263
87		1XXXXXXXXXXXXXP	Ward C, Kohima	1,57,81,666
88	Ineligible composition levy	1XXXXXXXXXXXX B	Ward A, Dimapur	1,77,30,000
Total				100,72,90,385
Total (₹ in crore)				100.72

(C)

Detailed Audit			
Sl. No	GSTIN	Ward	Total amount of deviation/ mismatch (in ₹)
1	1XXXXXXXXXXXXXE	Dimapur Ward A	38,96,47,712
2	1XXXXXXXXXXXXXO	Dimapur Ward A	4,17,90,000
3	1XXXXXXXXXXXXX6	Dimapur Ward A	7,51,99,937
4	1XXXXXXXXXXXXXL	Dimapur Ward A	4,95,27,276
5	1XXXXXXXXXXXXXK	Dimapur, Ward C	39,59,523
6	1XXXXXXXXXXXXXH	Dimapur, Ward C	38,51,706
7	1XXXXXXXXXXXXX8	Dimapur, Ward D	61,34,867
8	1XXXXXXXXXXXXX2	Dimapur Ward E	3,72,94,824
9	1XXXXXXXXXXXXX5	Dimapur Ward E	0.00
10	1XXXXXXXXXXXXXA	Dimapur Ward E	35,71,614
11	1XXXXXXXXXXXXXM	Dimapur Ward E	0.00
12	1XXXXXXXXXXXXXS	Kohima Ward A	11,68,96,748
13	1XXXXXXXXXXXXXD	Kohima Ward A	0.00
14	1XXXXXXXXXXXXXI	Wokha	0.00
15	1XXXXXXXXXXXXX6	Mokokchung Ward A	0.00
Total			72,78,74,207
Total (₹ in crore)			72.78

Appendix-5.2.2
Statement showing deficiencies noticed in closed cases
(Reference: Paragraph 5.2.8.1)

Sl. No.	GSTIN/Temp ID/ UIN	Notice Ref. No.	Notice Date	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount 3B_2A	R1_R3B	TDS/ work contract/ short payment	Interest and penalty	ASMT 11	ASMT 12	DRC	Interest	Amount due	Interest due (in ₹)	Audit comment
1.	IXXXXX XXXXX XXXM	ZD13112 000017K	04/11/2020	Jul-17	Mar-18		4,16,075		148,208	22/10/2021	22/10/2021	4,16,076		0	1,48,208	Dropped but interest not paid
2.	IXXXXX XXXXX XXXM	ZD13032 1000192F	23/03/2021	Apr-19	Mar-20			14,64,598	484,075	23/08/2021	23/08/2021	14,64,598		0	4,84,075	Dropped but interest not paid
3.	IXXXXX XXXXX XXXF	ZD13112 0000032S	12/11/2020	Mar-19	Mar-19		3,39,372		91,850	20/09/2021	30/09/2021	3,39,372		0	91,850	Dropped but interest not paid
4.	IXXXXX XXXXX XXXX	ZD13112 00000899	27/11/2020	Jul-17	Mar-18			19,052	8,545	23/12/2020	02/09/2021	19,052		0	8,545	Dropped but interest not paid
5.	IXXXXX XXXXX XXXC	ZD131120 000026L	09/11/2020	Jul-17	Mar-18		2,16,374		97,090	21/12/2021	21/12/2021	2,16,374		0	97,090	Dropped but interest not paid
6.	IXXXXX XXXXX XXXC	ZD131120 000027J	09/11/2020	Apr-18	Mar-19		4,01,532		113,058	21/12/2021	21/12/2021	1,49,560		0	1,13,058	Dropped but interest not paid
7.	IXXXXX XXXXX XXXV	ZD130121 000041S	14/01/2021	Apr-18	Mar-19		26,468		6,890	20/09/2021	30/09/2021	26,468		0	6,890	Dropped but interest not paid
8.	IXXXXX XXXXX XXXC	ZD131120 000015O	04/11/2020	Dec-17	Dec-17			59,878	48,340	30/09/2021	01/10/2021	59,878		0		Dropped but interest not paid
9.	IXXXXX XXXXX XXXX	ZD130121 000036J	14/01/2021	Apr-18	Mar-19		1,14,473				12/10/2021	41,528		58,137		Dropped however ₹0.58 lakh is outstanding
10.	IXXXXX XXXXX XXX2	ZD130321 000135F	18/03/2021	Jul-20	Sep-20	33,90,758			225,720	10/05/2021	13/08/2021	3,31,976		18,00,943	2,25,720	Dropped however, ₹18 lakh is outstanding

Sl. No.	GSTIN/ Temp ID/ UIN	Notice Ref. No.	Notice Date	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount 3B_2A	R1_R3B	TDS/ work contract/ short payment	Interest and penalty	ASMT H	ASMT 12	DRC	Interest	Amount due	Interest due (in ₹)	Audit comment
11.	1XXXXX XXXXXX XXXS	ZD130321 000134H	18/03/2021	Jul-20	Sep-20	40,472			1,260	30/09/2021	10/10/2021	20,236	630	0		No excess ITC
12.	1XXXXX XXXXXX XXXF	ZD131020 0050789	27/10/2020	Apr-18	Mar-19		40,30,290			27/06/2022	28/06/2022	4,42,712	16,230	0		No excess ITC
13.	1XXXXX XXXXXX XXXXM	ZD13032 1000046E	08/03/2021	Jul-17	Mar-18	18,28,566				03/04/2021	02/11/2022			0		Dropped
14.	XXXXXX XXXXXX XXXXQ	ZD13022 1000255D	23/02/2021	Jul-17	Mar-18	1,89,415	21,225			20/10/2021	02/11/2022			0		Dropped
15.	1XXXXX XXXXXX XXXX2	ZD13012 1000008I	07/01/2021	Apr-19	Mar-20					12/07/2022	02/08/2022			0		Dropped
16.	1XXXXX XXXXXX XXXX2	ZD130121 000007K	07/01/2021	Apr-18	Mar-19					12/07/2022	02/08/2022			0		Dropped
17.	1XXXXX XXXXXX XXXX9	ZD130121 000039D	14/01/2021	Apr-18	Mar-19			28,76,478	822,747		15/09/2021			0		dropped
18.	1XXXXX XXXXXX XXXX9	ZD130121 000040U	14/01/2021	Apr-19	Mar-20			77,02,148	721,620	12/02/2021	03/09/2021			0		dropped
19.	1XXXXX XXXXXX XXXJ	ZD13012 1000035L	14/01/2021	Mar-19	Mar-19			19,148	4,718	30/04/2021	17/07/2021	19,148	4,718	0		dropped
20.	1XXXXX XXXXXX XXXXM	ZD131220 000010W	02/12/2020	Jul-17	Mar-18			26,676	12,220	10/02/2021	15/03/2021	26,676	12,220	0		dropped
21.	1XXXXX XXXXXX XXXL	ZD131220 000011U	02/12/2020	Jul-17	Mar-18			1,80,604	82,770	30/09/2021	01/10/2021			0		dropped
22.	1XXXXX XXXXXX XXXXT	ZD131120 000090Q	27/11/2020	Jul-17	Mar-18		3,58,653			28/12/2020	15/03/2021			0		dropped

Sl. No.	GSTIN/Temp ID/ UIN	Notice Ref. No.	Notice Date	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount 3B_2A	R1_R3B	TDS/ work contract/ short payment	Interest and penalty	ASMT II	ASMT 12	DRC	Interest	Amount due	Interest due (in ₹)	Audit comment
23.	1XXXXX XXXXXX XXXX4	ZD131220 000012S	02/12/2020	Jul-17	Mar-18			32,612	12,896	10/02/2021	15/03/2021	32,612	12,896	0		dropped
24.	1XXXXX XXXXXX XXXX8	ZD130121 000034N	14/01/2021	Dec-18	Jan-19			85,99,731			21/09/2021	85,99,731		0		dropped
Total														1859080	1175436	
Total (₹ in crore)														0.18	0.11	

Source: GSTN Back Office data

Appendix-5.2.3
Statement showing deficiencies in non-finalised cases
(Reference: Paragraph 5.2.8.1)

Sl. No.	GSTIN/Temp ID/ UIN	Notice Ref. No.	Notice Date	Delay in days as on 30-4-2024)	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount 3B_2A	R1_R3 B	TDS/ work contract/ short payment	Interest and penalty	ASMT11	ASMT 12	DRC	Interest	Amount due as per GST Back Office portal (in ₹)	Interest due (in ₹)	Recovered through DRC
Non finalised cases																	
1.	1XXXXXXXXXX XXXXXXXXR	ZD1302210 00246C	23/02/2021	1162	Apr-18	Mar-19	4,04,799				11/03/2021				3,86,437		
2.	1XXXXXXXXXX XXXXXXXXX	ZD1302210 002488	23/02/2021	1162	Apr-18	Mar-19	1,20,867				31/03/2021				1,20,867		
3.	1XXXXXXXXXX XXXXXXXXM	ZD1302210 00250N	23/02/2021	1162	Apr-18	Mar-19	3,82,966				23/08/2022				3,82,966		
4.	1XXXXXXXXXX XXXXXXXXX	ZD1302210 002579	23/02/2021	1162	Jul-17	Mar-18	1,20,707				11/03/2021		947		7,93,397		
5.	1XXXXXXXXXX XXXXXXXXL	ZD1302210 00259S	23/02/2021	1162	Jul-17	Mar-18	63,549				26/02/2021				63,549		
6.	1XXXXXXXXXX XXXXXXXXJ	ZD1302210 002686	23/02/2021	1162	Jul-17	Mar-18	1,17,367				10/03/2021				1,22,010		
7.	1XXXXXXXXXX XXXXXXXXP	ZD1302210 00270L	23/02/2021	1162	Jul-17	Mar-18	1,04,590				10/03/2021				11,757		
8.	1XXXXXXXXXX XXXXXXXX6	ZD1302210 00272H	23/02/2021	1162	Jul-17	Mar-18	1,05,134				03/05/2023		6,452	1,161	97,521		
9.	1XXXXXXXXXX XXXXXXXX1	ZD1302210 002769	23/02/2021	1162	Jul-17	Mar-18	1,70,836				23/02/2021				1,70,845		
10.	1XXXXXXXXXX XXXXXXXX0	ZD1303210 00008E	01/03/2021	1156	Apr-18	Mar-19	8,39,643				10/08/2022				5,404		
11.	1XXXXXXXXXX XXXXXXXXJ	ZD1302210 002397	23/02/2021	1162	Jul-17	Mar-18	35,55,985				21/03/2021		39,46,651		0		
12.	1XXXXXXXXXX XXXXXXXXP	ZD1302210 00253H	23/02/2021	1162	Jul-17	Mar-18	2,30,51,058				22/03/2021				2,30,51,058		
13.	1XXXXXXXXXX XXXXXXXXL	ZD1303210 00006I	01/03/2021	1156	Jul-17	Mar-18	14,354				25/08/2022				12,533		12,533
14.	1XXXXXXXXXX XXXXXXXX3	ZD1302210 00271J	23/02/2021	1162	Jul-17	Mar-18	5,39,105				01/10/2022				5,39,105		5,39,105
15.	1XXXXXXXXXX XXXXXXXXV	ZD1303210 00009C	01/03/2021	1156	Jul-17	Mar-18	35,60,159				18/03/2021				1,47,307		
16.	1XXXXXXXXXX XXXXXXXXV	ZD1303210 00011R	01/03/2021	1156	Jul-17	Mar-18	26,615				01/03/2021				26,615		
17.	1XXXXXXXXXX XXXXXXXXH	ZD1302210 00194D	22/02/2021	1163	Apr-18	Mar-19	16,64,685				17/08/2022				16,10,334		3,56,600
18.	1XXXXXXXXXX XXXXXXXXT	ZD1302210 00266A	23/02/2021	1162	Jul-17	Mar-18	4,55,235				16/08/2022				4,55,235		4,55,235

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19.	IXXXXXXXXXX XXXXXXXXXU	ZD1302210 00264E	23/02/2021	1162	Jul-17	Mar-18	4,35,248				22/04/2021				3,31,349	
20.	IXXXXXXXXXX XXXXXXXXXH 00245E	ZD1302210 00245E	23/02/2021	1162	Apr-18	Mar-19	16,64,685				17/08/2022				16,10,334	
21.	IXXXXXXXXXX XXXXXXXXX0 00241M	ZD1302210 00241M	23/02/2021	1162	Apr-18	Mar-19	2,85,750	4,14,141			17/08/2022				6,32,527	
22.	IXXXXXXXXXX XXXXXXXXX1 001721	ZD1302210 001721	22/02/2021	1163	Apr-18	Mar-19	17,35,700								17,35,700	
23.	IXXXXXXXXXX XXXXXXXXXH 001787	ZD1302210 001787	22/02/2021	1163	Apr-18	Mar-19	31,604								31,604	
24.	IXXXXXXXXXX XXXXXXXXXX 00186A	ZD1302210 00186A	22/02/2021	1163	Apr-18	Mar-19	11,082								11,082	
25.	IXXXXXXXXXX XXXXXXXXXX 00190L	ZD1302210 00190L	22/02/2021	1163	Apr-18	Mar-19	26,698								26,698	
26.	IXXXXXXXXXX XXXXXXXXXQ 00192H	ZD1302210 00192H	22/02/2021	1163	Apr-18	Mar-19	75,914								75,914	
27.	IXXXXXXXXXX XXXXXXXXXW 001977	ZD1302210 001977	22/02/2021	1163	Apr-18	Mar-19	54,641								49,809	
28.	IXXXXXXXXXX XXXXXXXXXY 00244G	ZD1302210 00244G	23/02/2021	1162	Apr-18	Mar-19	1,81,131								1,77,623	
29.	IXXXXXXXXXX XXXXXXXXXQ 00254F	ZD1302210 00254F	23/02/2021	1162	Apr-18	Mar-19	17,52,217								9,49,336	
30.	IXXXXXXXXXX XXXXXXXXXX 00261K	ZD1302210 00261K	23/02/2021	1162	Jul-17	Mar-18	1,49,974								2,980	
31.	IXXXXXXXXXX XXXXXXXXXH 00265C	ZD1302210 00265C	23/02/2021	1162	Jul-17	Mar-18	25,34,233								11,62,479	
32.	IXXXXXXXXXX XXXXXXXXXH 002678	ZD1302210 002678	23/02/2021	1162	Jul-17	Mar-18	99,008								1,23,484	
33.	IXXXXXXXXXX XXXXXXXXXC 00274D	ZD1302210 00274D	23/02/2021	1162	Jul-17	Mar-18	73,501								1,95,063	
34.	IXXXXXXXXXX XXXXXXXXXD 002785	ZD1302210 002785	23/02/2021	1162	Jul-17	Mar-18	12,71,457	10,06,833							16,85,595	
35.	IXXXXXXXXXX XXXXXXXXXD 00280K	ZD1302210 00280K	23/02/2021	1162	Jul-17	Mar-18	1,96,601								4,15,853	
36.	IXXXXXXXXXX XXXXXXXXX6 003231	ZD1302210 003231	25/02/2021	1160	Jul-17	Mar-18	6,632								6,632	
37.	IXXXXXXXXXX XXXXXXXXXS 00324G	ZD1302210 00324G	25/02/2021	1160	Jul-17	Mar-18	16,717								21,078	
38.	IXXXXXXXXXX XXXXXXXXXK 00325E	ZD1302210 00325E	25/02/2021	1160	Jul-17	Mar-18	979								979	
39.	IXXXXXXXXXX XXXXXXXXX1 00326C	ZD1302210 00326C	25/02/2021	1160	Jul-17	Mar-18	8,077								8,077	
40.	IXXXXXXXXXX XXXXXXXXXW 003288	ZD1302210 003288	25/02/2021	1160	Jul-17	Mar-18	11,314								11,314	
41.	IXXXXXXXXXX XXXXXXXXXR 003296	ZD1302210 003296	25/02/2021	1160	Apr-18	Mar-19	258								258	

Appendices

[illegible]

Source: GSTN Back Office data

Appendix-5.2.4
Statement showing cancelled registrations with effect from dates prior to the application dates
(Reference: Paragraph 5.2.8.4)

Sl. No.	Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Reason of Cancellation	Date of Filing Application	Date of Effect of Cancellation	Order prior application
1.	Dimapur Ward C	1XXXXXXXXXXXXXXH	02/08/2017	NA	Discontinuation/Closure of Business	11/6/2020	11/06/2020	0
2.	Dimapur Ward C	1XXXXXXXXXXXXXXB	28/08/2020	NA	Others	20/02/2021	01/02/2021	-19
3.	Dimapur Ward C	1XXXXXXXXXXXXXS	01/07/2017	NA	Discontinuation/Closure of Business	05/10/2020	10/08/2019	-422
4.	Dimapur Ward C	1XXXXXXXXXXXXXL	28/08/2017	NA	Others	16/06/2020	01/04/2020	-76
5.	Dimapur Ward C	1XXXXXXXXXXXXX9	01/07/2017	NA	Discontinuation/Closure of Business	20/1/2021	18/01/2021	-2
6.	Dimapur Ward C	1XXXXXXXXXXXXXM	22/07/2017	NA	Discontinuation/Closure of Business	16/5/2020	16/05/2020	0
7.	Dimapur Ward C	1XXXXXXXXXXXXXL	01/07/2017	NA	Discontinuation/Closure of Business	18/3/2020	18/03/2020	0
8.	Dimapur Ward C	1XXXXXXXXXXXXX0	01/07/2017	NA	Discontinuation/Closure of Business	03/10/2018	30/09/2018	-3
9.	Dimapur Ward D	1XXXXXXXXXXXXXY	01/07/2020	NA	Discontinuance of business/ Closure	12/08/2020	12/08/2020	0
10.	Dimapur Ward D	1XXXXXXXXXXXXX0	01/03/2019	NA	Discontinuance of business/ Closure	11/08/2020	31/03/2020	-133
11.	Dimapur Ward D	1XXXXXXXXXXXXX3	01/07/2017	NA	Others	31/08/2020	01/04/2020	-152
12.	Dimapur Ward D	1XXXXXXXXXXXXXV	04/02/2020	NA	Discontinuance of business/ Closure	21/10/2020	30/09/2020	-21
13.	Dimapur Ward D	1XXXXXXXXXXXXXQ	19/12/2020	NA	Discontinuance of business/ Closure	04/03/2021	04/03/2021	0
14.	Dimapur Ward D	1XXXXXXXXXXXXXM	18/11/2019	NA	Discontinuance of business/ Closure	01/08/2020	30/06/2020	-32

Sl. No.	Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Reason of Cancellation	Date of Filing Application	Date of Effect of Cancellation	Order prior application
15.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXXE	24/08/2017	NA	Death of Sole Proprietor	03/02/2021	01/01/2021	-33
16.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXX0	03/08/2018	NA	Discontinuance of business/ Closure	30/01/2021	01/12/2020	-60
17.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXX9	01/07/2017	NA	Discontinuance of business/ Closure	14/03/2020	28/02/2020	-15
18.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXS	14/08/2019	NA	Discontinuance of business/ Closure	20/07/2020	20/07/2020	0
19.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXA	20/11/2017	NA	Others	15/07/2020	30/06/2020	-15
20.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXD	11/09/2018	NA	Discontinuance of business/ Closure	27/11/2020	01/04/2019	-606
21.	Dimapur Ward D	1XXXXXXXXXXXXXXXXX5	01/07/2017	NA	Discontinuance of business/ Closure	28/11/2020	31/03/2020	-242
22.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXF	13/07/2017	13/07/2020	Discontinuance of business/ Closure	10/01/2020	01/11/2018	-435
23.	Dimapur Ward D	1XXXXXXXXXXXXXXXXXW	01/07/2017	NA	Discontinuance of business/ Closure	11/06/2019	11/06/2019	0
24.	Kohima Ward A	1XXXXXXXXXXXXXXXXXL	01/07/2017	NA	Discontinuance of business/ Closure	18/03/2021	01/07/2020	-260
25.	Kohima Ward A	1XXXXXXXXXXXXXXXXXX	25/10/2017	NA	Others	05/01/2021	05/01/2021	0
26.	Kohima Ward A	1XXXXXXXXXXXXXXXXXT	19/02/2021	NA	Others	27/02/2021	19/02/2021	-8
27.	Kohima Ward A	1XXXXXXXXXXXXXXXXXY	28/09/2020	NA	Others	27/03/2021	28/02/2021	-27
28.	Kohima Ward A	1XXXXXXXXXXXXXXXXX3	17/04/2019	NA	Discontinuance of business/ Closure	25/06/2020	25/06/2020	0
29.	Kohima Ward A	1XXXXXXXXXXXXXXXXXH	01/07/2017	NA	Discontinuance of business/ Closure	06/10/2020	06/10/2020	0
30.	Kohima Ward A	1XXXXXXXXXXXXXXXXX7	20/07/2017	NA	Discontinuance of business/ Closure	30/08/2020	31/07/2020	-30
31.	Kohima Ward A	1XXXXXXXXXXXXXXXXXL	06/11/2019	NA	Discontinuance of business/ Closure	19/10/2020	31/07/2020	-80

Sl. No.	Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Reason of Cancellation	Date of Filing Application	Date of Effect of Cancellation	Order prior application
32.	Kohima Ward A	1XXXXXXXXXXXXXX2	26/09/2019	NA	Discontinuance of business/ Closure	22/12/2020	22/12/2020	0
33.	Kohima Ward A	1XXXXXXXXXXXXXXZ	01/07/2017	NA	Discontinuance of business/ Closure	20/01/2021	20/01/2021	0
34.	Kohima Ward A	1XXXXXXXXXXXXXXJ	23/08/2019	NA	Discontinuance of business/ Closure	28/09/2020	28/09/2020	0
35.	Kohima Ward A	1XXXXXXXXXXXXXXG	19/12/2020	NA	Others	19/12/2020	19/12/2020	0
36.	Kohima Ward A	1XXXXXXXXXXXXXXL	14/08/2017	30/05/2020	Others	22/05/2020	30/04/2020	-22
37.	Kohima Ward A	1XXXXXXXXXXXXXXC	22/09/2017	10/11/2020	Discontinuance of business/ Closure	20/10/2020	20/10/2020	0
38.	Wokha Unit	1XXXXXXXXXXXXXXL	05/11/2020	NA	Discontinuation/Closure of Business	11/11/2020	11/11/2020	0
39.	Wokha Unit	1XXXXXXXXXXXXXXQ	26/11/2019	NA	Discontinuation/Closure of Business	28/1/2021	01/01/2021	-27
40.	Wokha Unit	1XXXXXXXXXXXXXXP	15/07/2017	NA	Others	25/01/2021	25/01/2021	0
41.	Wokha Unit	1XXXXXXXXXXXXXXC	16/07/2019	NA	Discontinuation/Closure of Business	20/5/2020	20/05/2020	0
42.	Wokha Unit	1XXXXXXXXXXXXXXV	01/09/2020	NA	Ceased to be liable to pay tax	23/12/2020	23/12/2020	0
43.	Wokha Unit	1XXXXXXXXXXXXXXY	01/07/2017	NA	Discontinuation/Closure of Business	20/11/2020	31/03/2020	-234
44.	Wokha Unit	1XXXXXXXXXXXXXXU	04/05/2018	NA	Change in constitution of business	24/08/2020	31/07/2020	-24
45.	Wokha Unit	1XXXXXXXXXXXXXX	06/02/2018	NA	Discontinuation/Closure of Business	28/6/2020	31/03/2020	-89
Total								26 negative cases

Source: GSTN Back Office data

Appendix – 5.2.5
Statement showing delay in issuance of cancellation order
(Reference: Paragraph 5.2.8.4)

Sl. No.	Name of Ward	GSTIN/ UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Actual order (30 days from Application)	Delay in order in days
Suo-moto cancellation										
1	Dimapur Ward C	IXXXXXXXXXXXXXX XR	29/8/2019	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	16/6/2020	16/6/2020	17/4/2020	60
2	Dimapur Ward C	IXXXXXXXXXXXXXX XN	01/7/2017	17/3/2020	17/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	16/6/2020	16/6/2020	16/4/2020	61
3	Dimapur Ward C	IXXXXXXXXXXXXXX XD	01/7/2017	17/3/2020	17/3/2020	Non-Compliance of provisions of law	03/11/2020	03/11/2020	16/4/2020	201
4	Dimapur Ward D	IXXXXXXXXXXXXXX XM	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
5	Dimapur Ward D	IXXXXXXXXXXXXXX XY	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
6	Dimapur Ward D	IXXXXXXXXXXXXXX XA	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
7	Dimapur Ward D	IXXXXXXXXXXXXXX X9	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
8	Dimapur Ward D	IXXXXXXXXXXXXXX XK	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
9	Dimapur Ward D	IXXXXXXXXXXXXXX XM	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
10	Dimapur Ward D	IXXXXXXXXXXXXXX XC	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
11	Dimapur Ward D	IXXXXXXXXXXXXXX XI	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/4/2020	41
12	Dimapur Ward D	IXXXXXXXXXXXXXX XE	15/12/2017	17/3/2020	17/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	16/4/2020	42
13	Kohima Ward A	IXXXXXXXXXXXXXX XV	14/7/2017	15/11/2020	15/11/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	24/11/2020	24/11/2020	15/12/2020	-21
14	Kohima Ward A	IXXXXXXXXXXXXXX X5	14/9/2017	29/9/2020	29/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	09/10/2020	09/10/2020	29/10/2020	-20
15	Kohima Ward A	IXXXXXXXXXXXXXX XF	14/9/2017	17/7/2020	17/7/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/7/2020	28/7/2020	16/8/2020	-19

SL No.	Name of Ward	GSTIN/ UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Actual order (30 days from Application)	Delay in order in days
16	Kohima Ward A	1XXXXXXXXXXXXX4	21/7/2017	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	14/9/2020	-19
17	Kohima Ward A	1XXXXXXXXXXXXXA	15/9/2017	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	14/9/2020	-19
18	Kohima Ward A	1XXXXXXXXXXXXXZ	01/11/2017	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	14/9/2020	-19
19	Kohima Ward A	1XXXXXXXXXXXXXF	01/3/2018	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	14/9/2020	-19
20	Kohima Ward A	1XXXXXXXXXXXXXV	11/7/2018	10/9/2020	10/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	21/9/2020	21/9/2020	10/10/2020	-19
21	Kohima Ward A	1XXXXXXXXXXXXX8	01/8/2018	11/9/2020	11/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	22/9/2020	22/9/2020	11/10/2020	-19
22	Kohima Ward A	1XXXXXXXXXXXXXR	01/7/2018	10/12/2020	10/12/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	21/12/2020	21/12/2020	09/1/2021	-19
23	Kohima Ward A	1XXXXXXXXXXXXX8	01/7/2017	16/7/2020	16/7/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/7/2020	28/7/2020	15/8/2020	-18
24	Kohima Ward A	1XXXXXXXXXXXXX3	01/7/2017	18/3/2021	18/3/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	30/3/2021	30/3/2021	17/4/2021	-18
25	Kohima Ward A	1XXXXXXXXXXXXX1	01/7/2017	18/3/2021	18/3/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	30/3/2021	30/3/2021	17/4/2021	-18
26	Kohima Ward A	1XXXXXXXXXXXXX4	09/8/2017	20/11/2020	20/11/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	03/12/2020	03/12/2020	20/12/2020	-17
27	Kohima Ward A	1XXXXXXXXXXXXXR	01/4/2018	22/2/2021	22/2/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	07/3/2021	07/3/2021	24/3/2021	-17
28	Kohima Ward A	1XXXXXXXXXXXXX7	03/6/2019	22/2/2021	22/2/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	07/3/2021	07/3/2021	24/3/2021	-17
29	Kohima Ward A	1XXXXXXXXXXXXXK	30/7/2018	07/9/2020	07/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	21/9/2020	21/9/2020	07/10/2020	-16
30	Kohima Ward A	1XXXXXXXXXXXXXG	08/3/2019	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	06/4/2020	06/4/2020	17/4/2020	-11
31	Kohima Ward A	1XXXXXXXXXXXXXU	01/7/2017	21/12/2020	21/12/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	11/1/2021	11/1/2021	20/1/2021	-9
Sub-total										12 positive cases

Sl. No.	Name of Ward	GSTIN/ UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Actual order (30 days from Application)	Delay order in days
Cancelled on request by the taxpayers										
32	Dimapur Ward C	1XXXXXXXXXXXXX XH	02/8/2017	NA	11/6/2020	Discontinuation/Closure of Business	16/6/2020	11/6/2020	11/7/2020	-25.00
33	Dimapur Ward C	1XXXXXXXXXXXXX XB	28/8/2020	NA	20/2/2021	Others	26/2/2021	01/2/2021	22/3/2021	-24.00
34	Dimapur Ward C	1XXXXXXXXXXXXX XS	01/7/2017	NA	05/10/2020	Discontinuation/Closure of Business	13/10/2020	10/8/2019	04/11/2020	-22.00
35	Dimapur Ward C	1XXXXXXXXXXXXX XL	28/8/2017	NA	16/6/2020	Others	03/7/2020	01/4/2020	16/7/2020	-13.00
36	Dimapur Ward C	1XXXXXXXXXXXXX X9	01/7/2017	NA	20/1/2021	Discontinuation/Closure of Business	08/2/2021	18/1/2021	19/2/2021	-11.00
37	Dimapur Ward D	1XXXXXXXXXXXXX XY	01/7/2020	NA	12/8/2020	Discontinuance of business/ Closure of business	20/8/2020	12/8/2020	11/9/2020	-22.00
38	Dimapur Ward D	1XXXXXXXXXXXXX X0	01/3/2019	NA	11/8/2020	Discontinuance of business/ Closure of business	20/8/2020	31/3/2020	10/9/2020	-21.00
39	Dimapur Ward D	1XXXXXXXXXXXXX X3	01/7/2017	NA	31/8/2020	Others	11/9/2020	01/4/2020	30/9/2020	-19.00
40	Dimapur Ward D	1XXXXXXXXXXXXX XV	04/2/2020	NA	21/10/2020	Discontinuance of business/ Closure of business	03/11/2020	30/9/2020	20/11/2020	-17.00
41	Dimapur Ward D	1XXXXXXXXXXXXX XQ	19/12/2020	NA	04/3/2021	Discontinuance of business/ Closure of business	19/3/2021	04/3/2021	03/4/2021	-15.00
42	Dimapur Ward D	1XXXXXXXXXXXXX XM	18/11/2019	NA	01/8/2020	Discontinuance of business/ Closure of business	20/8/2020	30/6/2020	31/8/2020	-11.00
43	Dimapur Ward D	1XXXXXXXXXXXXX XE	24/8/2017	NA	03/2/2021	Death of Sole Proprietor	26/2/2021	01/1/2021	05/3/2021	-7.00
44	Dimapur Ward D	1XXXXXXXXXXXXX X0	03/8/2018	NA	30/1/2021	Discontinuance of business/ Closure of business	26/2/2021	01/12/2020	01/3/2021	-3.00
45	Dimapur Ward D	1XXXXXXXXXXXXX X9	01/7/2017	NA	14/3/2020	Discontinuance of business/ Closure of business	13/4/2020	28/2/2020	13/4/2020	0.00
46	Kohima Ward A	1XXXXXXXXXXXXX XL	01/7/2017	NA	18/3/2021	Discontinuance of business/ Closure of business	19/3/2021	01/7/2020	17/4/2021	-29.00
47	Kohima Ward A	1XXXXXXXXXXXXX XX	25/10/2017	NA	05/1/2021	Others	07/1/2021	05/1/2021	04/2/2021	-28.00
48	Kohima Ward A	1XXXXXXXXXXXXX XT	19/2/2021	NA	27/2/2021	Others	01/3/2021	19/2/2021	29/3/2021	-28.00

Sl. No.	Name of Ward	GSTIN/ UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Actual order (30 days from Application)	Delay in order in days
49	Kohima Ward A	1XXXXXXXXXXXXXX XY	28/9/2020	NA	27/3/2021	Others	30/3/2021	28/2/2021	26/4/2021	-27.00
50	Kohima Ward A	1XXXXXXXXXXXXXX X3	17/4/2019	NA	25/6/2020	Discontinuance of business/ Closure of business	29/6/2020	25/6/2020	25/7/2020	-26.00
51	Kohima Ward A	1XXXXXXXXXXXXXX XH	01/7/2017	NA	06/10/2020	Discontinuance of business/ Closure of business	12/10/2020	06/10/2020	05/11/2020	-24.00
52	Kohima Ward A	1XXXXXXXXXXXXXX X7	20/7/2017	NA	30/8/2020	Discontinuance of business/ Closure of business	07/9/2020	31/7/2020	29/9/2020	-22.00
53	Kohima Ward A	1XXXXXXXXXXXXXX XL	06/11/2019	NA	19/10/2020	Discontinuance of business/ Closure of business	27/10/2020	31/7/2020	18/11/2020	-22.00
54	Kohima Ward A	1XXXXXXXXXXXXXX X2	26/9/2019	NA	22/12/2020	Discontinuance of business/ Closure of business	31/12/2020	22/12/2020	21/1/2021	-21.00
55	Kohima Ward A	1XXXXXXXXXXXXXX XZ	01/7/2017	NA	20/1/2021	Discontinuance of business/ Closure of business	29/1/2021	20/1/2021	19/2/2021	-21.00
56	Kohima Ward A	1XXXXXXXXXXXXXX XJ	23/8/2019	NA	28/9/2020	Discontinuance of business/ Closure of business	08/10/2020	28/9/2020	28/10/2020	-20.00
57	Kohima Ward A	1XXXXXXXXXXXXXX XG	19/12/2020	NA	19/12/2020	Others	29/12/2020	19/12/2020	18/1/2021	-20.00
58	Kohima Ward A	1XXXXXXXXXXXXXX XL	14/8/2017	30/5/2020	22/5/2020	Others	09/6/2020	30/4/2020	21/6/2020	-12.00
59	Wokha Unit	1XXXXXXXXXXXXXX XL	05/11/2020	NA	11/11/2020	Discontinuation/Closure of Business	12/11/2020	11/11/2020	11/12/2020	-29.00
60	Wokha Unit	1XXXXXXXXXXXXXX XQ	26/11/2019	NA	28/1/2021	Discontinuation/Closure of Business	03/2/2021	01/1/2021	27/2/2021	-24.00
61	Wokha Unit	1XXXXXXXXXXXXXX XP	15/7/2017	NA	25/1/2021	Others	03/2/2021	25/1/2021	24/2/2021	-21.00
62	Wokha Unit	1XXXXXXXXXXXXXX XC	16/7/2019	NA	20/5/2020	Discontinuation/Closure of Business	24/6/2020	20/5/2020	19/6/2020	5.00
63	Wokha Unit	1XXXXXXXXXXXXXX XV	01/9/2020	NA	23/12/2020	Ceased to be liable to pay tax	03/2/2021	23/12/2020	22/1/2021	12.00
64	Wokha Unit	1XXXXXXXXXXXXXX XY	01/7/2017	NA	20/11/2020	Discontinuation/Closure of Business	03/2/2021	31/3/2020	20/12/2020	45.00
65	Wokha Unit	1XXXXXXXXXXXXXX XU	04/5/2018	NA	24/8/2020	Change in constitution of business leading to	17/11/2020	31/7/2020	23/9/2020	55.00
66	Wokha Unit	1XXXXXXXXXXXXXX XX	06/2/2018	NA	28/6/2020	Discontinuation/Closure of Business	17/11/2020	31/3/2020	28/7/2020	112.00

Sl. No.	Name of Ward	GSTIN/ UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Actual order (30 days from Application)	Delay order in days
67	Dimapur Ward C	1XXXXXXXXXXXXXX XM	22/7/2017	NA	16/5/2020	Discontinuation/Closure of Business	01/10/2020	16/5/2020	15/6/2020	108.00
68	Dimapur Ward C	1XXXXXXXXXXXXXX XL	01/7/2017	NA	18/3/2020	Discontinuation/Closure of Business	01/10/2020	18/3/2020	17/4/2020	167.00
69	Dimapur Ward C	1XXXXXXXXXXXXXX X0	01/7/2017	NA	03/10/2018	Discontinuation/Closure of Business	12/2/2021	30/9/2018	02/11/2018	833.00
70	Dimapur Ward D	1XXXXXXXXXXXXXX XS	14/8/2019	NA	20/7/2020	Discontinuance of business/ Closure of business	20/8/2020	20/7/2020	19/8/2020	1.00
71	Dimapur Ward D	1XXXXXXXXXXXXXX XA	20/11/2017	NA	15/7/2020	Others	20/8/2020	30/6/2020	14/8/2020	6.00
72	Dimapur Ward D	1XXXXXXXXXXXXXX XD	11/9/2018	NA	27/11/2020	Discontinuance of business/ Closure of business	12/1/2021	01/4/2019	27/12/2020	16.00
73	Dimapur Ward D	1XXXXXXXXXXXXXX X5	01/7/2017	NA	28/11/2020	Discontinuance of business/ Closure of business	19/3/2021	31/3/2020	28/12/2020	81.00
74	Dimapur Ward D	1XXXXXXXXXXXXXX XF	13/7/2017	13/7/2020	10/1/2020	Discontinuance of business/ Closure of business	23/7/2020	01/11/2018	09/2/2020	165.00
75	Dimapur Ward D	1XXXXXXXXXXXXXX XW	01/7/2017	NA	11/6/2019	Discontinuance of business/ Closure of business	08/9/2020	11/6/2019	11/7/2019	425.00
76	Kohima Ward A	1XXXXXXXXXXXXXX XC	22/9/2017	10/11/2020	20/10/2020	Discontinuance of business/ Closure of business	21/11/2020	20/10/2020	19/11/2020	2.00
Sub total										
Total										
										15 positive cases
										27 positive cases

Appendix – 5.2.6
Statement showing non-filing of GSTR-10
(Reference: Paragraph 5.2.8.4)

Sou-moto cancellation									
SL No.	Name of Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Date of GSTR 10 filed
1	Dimapur Ward C	1XXXXXXXXXXXXXXXXXR	29/8/2019	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	16/6/2020	16/6/2020	-----
2	Dimapur Ward C	1XXXXXXXXXXXXXXXXXN	01/7/2017	17/3/2020	17/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	16/6/2020	16/6/2020	-----
3	Dimapur Ward C	1XXXXXXXXXXXXXXXXXD	01/7/2017	17/3/2020	17/3/2020	Non Compliance of provisions of law	03/11/2020	03/11/2020	-----
4	Dimapur Ward D	1XXXXXXXXXXXXXXXXXM	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	17/12/2020
5	Dimapur Ward D	1XXXXXXXXXXXXXXXXXY	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
6	Dimapur Ward D	1XXXXXXXXXXXXXXXXXA	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
7	Dimapur Ward D	1XXXXXXXXXXXXXXXXX9	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
8	Dimapur Ward D	1XXXXXXXXXXXXXXXXXK	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
9	Dimapur Ward D	1XXXXXXXXXXXXXXXXXM	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
10	Dimapur Ward D	1XXXXXXXXXXXXXXXXXC	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
11	Dimapur Ward D	1XXXXXXXXXXXXXXXXXI	01/7/2017	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
12	Dimapur Ward D	1XXXXXXXXXXXXXXXXXE	15/12/2017	17/3/2020	17/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/5/2020	28/5/2020	-----
13	Kohima Ward A	1XXXXXXXXXXXXXXXXXV	14/7/2017	15/11/2020	15/11/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	24/11/2020	24/11/2020	-----
14	Kohima Ward A	1XXXXXXXXXXXXXXXXX5	14/9/2017	29/9/2020	29/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	09/10/2020	09/10/2020	-----
15	Kohima Ward A	1XXXXXXXXXXXXXXXXXF	14/9/2017	17/7/2020	17/7/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/7/2020	28/7/2020	-----

SL No.	Name of Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Date of GSTR 10 filed
16	Kohima Ward A	1XXXXXXXXXXXXXXXXX4	21/7/2017	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	-----
17	Kohima Ward A	1XXXXXXXXXXXXXXXXXA	15/9/2017	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	-----
18	Kohima Ward A	1XXXXXXXXXXXXXXXXXZ	01/11/2017	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	-----
19	Kohima Ward A	1XXXXXXXXXXXXXXXXXF	01/3/2018	15/8/2020	15/8/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	26/8/2020	26/8/2020	-----
20	Kohima Ward A	1XXXXXXXXXXXXXXXXVV	11/7/2018	10/9/2020	10/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	21/9/2020	21/9/2020	-----
21	Kohima Ward A	1XXXXXXXXXXXXXXXXX8	01/8/2018	11/9/2020	11/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	22/9/2020	22/9/2020	-----
22	Kohima Ward A	1XXXXXXXXXXXXXXXXXR	01/7/2018	10/12/2020	10/12/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	21/12/2020	21/12/2020	16/03/2023
23	Kohima Ward A	1XXXXXXXXXXXXXXXXX8	01/7/2017	16/7/2020	16/7/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	28/7/2020	28/7/2020	-----
24	Kohima Ward A	1XXXXXXXXXXXXXXXXX3	01/7/2017	18/3/2021	18/3/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	30/3/2021	30/3/2021	-----
25	Kohima Ward A	1XXXXXXXXXXXXXXXXX1	01/7/2017	18/3/2021	18/3/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	30/3/2021	30/3/2021	-----
26	Kohima Ward A	1XXXXXXXXXXXXXXXXX4	09/8/2017	20/11/2020	20/11/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	03/12/2020	03/12/2020	-----
27	Kohima Ward A	1XXXXXXXXXXXXXXXXXR	01/4/2018	22/2/2021	22/2/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	07/3/2021	07/3/2021	-----
28	Kohima Ward A	1XXXXXXXXXXXXXXXXX7	03/6/2019	22/2/2021	22/2/2021	Section 29(2)(c)- Person, other than paying tax u/s 10,	07/3/2021	07/3/2021	-----
29	Kohima Ward A	1XXXXXXXXXXXXXXXXXK	30/7/2018	07/9/2020	07/9/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	21/9/2020	21/9/2020	10/04/2023
30	Kohima Ward A	1XXXXXXXXXXXXXXXXXG	08/3/2019	18/3/2020	18/3/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	06/4/2020	06/4/2020	-----
31	Kohima Ward A	1XXXXXXXXXXXXXXXXXU	01/7/2017	21/12/2020	21/12/2020	Section 29(2)(c)- Person, other than paying tax u/s 10,	11/1/2021	11/1/2021	-----
Sub total								3 nos	

Sl. No.	Name of Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Date of GSTR 10 filed
Cancelled on request by the taxpayers									
32	Dimapur Ward C	1XXXXXXXXXXXXXXH	02/8/2017	NA	11/6/2020	Discontinuation/Closure of Business	16/6/2020	11/6/2020	-----
33	Dimapur Ward C	1XXXXXXXXXXXXXXB	28/8/2020	NA	20/2/2021	Others	26/2/2021	01/2/2021	01/03/2021
34	Dimapur Ward C	1XXXXXXXXXXXXXXS	01/7/2017	NA	05/10/2020	Discontinuation/Closure of Business	13/10/2020	10/8/2019	-----
35	Dimapur Ward C	1XXXXXXXXXXXXXXL	28/8/2017	NA	16/6/2020	Others	03/7/2020	01/4/2020	-----
36	Dimapur Ward C	1XXXXXXXXXXXXXX9	01/7/2017	NA	20/1/2021	Discontinuation/Closure of Business	08/2/2021	18/1/2021	09/04/2021
37	Dimapur Ward D	1XXXXXXXXXXXXXXY	01/7/2020	NA	12/8/2020	Discontinuation of business/ Closure of business	20/8/2020	12/8/2020	-----
38	Dimapur Ward D	1XXXXXXXXXXXXXX0	01/3/2019	NA	11/8/2020	Discontinuation of business/ Closure of business	20/8/2020	31/3/2020	24/08/2020
39	Dimapur Ward D	1XXXXXXXXXXXXXX3	01/7/2017	NA	31/8/2020	Others	11/9/2020	01/4/2020	-----
40	Dimapur Ward D	1XXXXXXXXXXXXXXV	04/2/2020	NA	21/10/2020	Discontinuation of business/ Closure of business	03/11/2020	30/9/2020	14/11/2020
41	Dimapur Ward D	1XXXXXXXXXXXXXXQ	19/12/2020	NA	04/3/2021	Discontinuation of business/ Closure of business	19/3/2021	04/3/2021	-----
42	Dimapur Ward D	1XXXXXXXXXXXXXXM	18/11/2019	NA	01/8/2020	Discontinuation of business/ Closure of business	20/8/2020	30/6/2020	-----
43	Dimapur Ward D	1XXXXXXXXXXXXXXE	24/8/2017	NA	03/2/2021	Death of Sole Proprietor	26/2/2021	01/1/2021	-----
44	Dimapur Ward D	1XXXXXXXXXXXXXX0	03/8/2018	NA	30/1/2021	Discontinuation of business/ Closure of business	26/2/2021	01/12/2020	-----
45	Dimapur Ward D	1XXXXXXXXXXXXXX9	01/7/2017	NA	14/3/2020	Discontinuation of business/ Closure of business	13/4/2020	28/2/2020	25/05/2020
46	Kohima Ward A	1XXXXXXXXXXXXXXL	01/7/2017	NA	18/3/2021	Discontinuation of business/ Closure of business	19/3/2021	01/7/2020	-----
47	Kohima Ward A	1XXXXXXXXXXXXXXX	25/10/2017	NA	05/1/2021	Others	07/1/2021	05/1/2021	-----

Sl. No.	Name of Ward	GSTIN/UID	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Date of GSTR 10 filed
48	Kohima Ward A	1XXXXXXXXXXXXXXXXXT	19/2/2021	NA	27/2/2021	Others	01/3/2021	19/2/2021	-----
49	Kohima Ward A	1XXXXXXXXXXXXXXXXXY	28/9/2020	NA	27/3/2021	Others	30/3/2021	28/2/2021	-----
50	Kohima Ward A	1XXXXXXXXXXXXXXXXX3	17/4/2019	NA	25/6/2020	Discontinuance of business/ Closure of business	29/6/2020	25/6/2020	-----
51	Kohima Ward A	1XXXXXXXXXXXXXXXXXH	01/7/2017	NA	06/10/2020	Discontinuance of business/ Closure of business	12/10/2020	06/10/2020	-----
52	Kohima Ward A	1XXXXXXXXXXXXXXXXX7	20/7/2017	NA	30/8/2020	Discontinuance of business/ Closure of business	07/9/2020	31/7/2020	11/10/2020
53	Kohima Ward A	1XXXXXXXXXXXXXXXXXL	06/11/2019	NA	19/10/2020	Discontinuance of business/ Closure of business	27/10/2020	31/7/2020	-----
54	Kohima Ward A	1XXXXXXXXXXXXXXXXX2	26/9/2019	NA	22/12/2020	Discontinuance of business/ Closure of business	31/12/2020	22/12/2020	-----
55	Kohima Ward A	1XXXXXXXXXXXXXXXXXZ	01/7/2017	NA	20/1/2021	Discontinuance of business/ Closure of business	29/1/2021	20/1/2021	-----
56	Kohima Ward A	1XXXXXXXXXXXXXXXXXJ	23/8/2019	NA	28/9/2020	Discontinuance of business/ Closure of business	08/10/2020	28/9/2020	-----
57	Kohima Ward A	1XXXXXXXXXXXXXXXXXG	19/12/2020	NA	19/12/2020	Others	29/12/2020	19/12/2020	-----
58	Kohima Ward A	1XXXXXXXXXXXXXXXXXL	14/8/2017	30/5/2020	22/5/2020	Others	09/6/2020	30/4/2020	23/07/2020
59	Wokha Unit	1XXXXXXXXXXXXXXXXXL	05/11/2020	NA	11/11/2020	Discontinuation/Closure of Business	12/11/2020	11/11/2020	-----
60	Wokha Unit	1XXXXXXXXXXXXXXXXXQ	26/11/2019	NA	28/1/2021	Discontinuation/Closure of Business	03/2/2021	01/1/2021	-----
61	Wokha Unit	1XXXXXXXXXXXXXXXXXP	15/7/2017	NA	25/1/2021	Others	03/2/2021	25/1/2021	-----
62	Wokha Unit	1XXXXXXXXXXXXXXXXXC	16/7/2019	NA	20/5/2020	Discontinuation/Closure of Business	24/6/2020	20/5/2020	-----
63	Wokha Unit	1XXXXXXXXXXXXXXXXXV	01/9/2020	NA	23/12/2020	Ceased to be liable to pay tax	03/2/2021	23/12/2020	-----
64	Wokha Unit	1XXXXXXXXXXXXXXXXXY	01/7/2017	NA	20/11/2020	Discontinuation/Closure of Business	03/2/2021	31/3/2020	-----
65	Wokha Unit	1XXXXXXXXXXXXXXXXXU	04/5/2018	NA	24/8/2020	Change in constitution of business leading to	17/11/2020	31/7/2020	-----
66	Wokha Unit	1XXXXXXXXXXXXXXXXXX	06/2/2018	NA	28/6/2020	Discontinuation/Closure of Business	17/11/2020	31/3/2020	-----
67	Dimapur Ward	1XXXXXXXXXXXXXXXXXM	22/7/2017	NA	16/5/2020	Discontinuation/Closure of Business	01/10/2020	16/5/2020	09/10/2020

Sl. No.	Name of Ward	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Date of GSTR 10 filed
	C								
68	Dimapur Ward C	1XXXXXXXXXXXXXXXXXL	01/7/2017	NA	18/3/2020	Discontinuation/Closure of Business	01/10/2020	18/3/2020	10/10/2020
69	Dimapur Ward C	1XXXXXXXXXXXXXXXXX0	01/7/2017	NA	03/10/2018	Discontinuation/Closure of Business	12/2/2021	30/9/2018	-----
70	Dimapur Ward D	1XXXXXXXXXXXXXXXXXS	14/8/2019	NA	20/7/2020	Discontinuance of business/ Closure of business	20/8/2020	20/7/2020	-----
71	Dimapur Ward D	1XXXXXXXXXXXXXXXXXA	20/11/2017	NA	15/7/2020	Others	20/8/2020	30/6/2020	-----
72	Dimapur Ward D	1XXXXXXXXXXXXXXXXXD	11/9/2018	NA	27/11/2020	Discontinuance of business/ Closure of business	12/1/2021	01/4/2019	-----
73	Dimapur Ward D	1XXXXXXXXXXXXXXXXX5	01/7/2017	NA	28/11/2020	Discontinuance of business/ Closure of business	19/3/2021	31/3/2020	-----
74	Dimapur Ward D	1XXXXXXXXXXXXXXXXXF	13/7/2017	13/7/2020	10/1/2020	Discontinuance of business/ Closure of business	23/7/2020	01/11/2018	-----
75	Dimapur Ward D	1XXXXXXXXXXXXXXXXXW	01/7/2017	NA	11/6/2019	Discontinuance of business/ Closure of business	08/9/2020	11/6/2019	-----
76	Kohima Ward A	1XXXXXXXXXXXXXXXXXC	22/9/2017	10/11/2020	20/10/2020	Discontinuance of business/ Closure of business	21/11/2020	20/10/2020	-----
Sub total							9 nos		
Total							12 nos		

Appendix – 5.2.7
Statement showing compliance deviations in respect of 16 parameters
(Reference: Paragraph 5.2.9.2)

Sl. No	Audit Dimension	GSTIN	Cases where reply received		Accepted by Dept. including cases where action is yet to be initiated			Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)				
					Recovered		ASMT-10		Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.			
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
			Domain: ITC															
	ITC mismatch between GSTR-2A and GSTR-3B	IXXXXXXXXXXXXXXXXXX7	1	93,85,677	0	0	1	93,85,677	0	0	0	0	0	0	0	0	0	0
1		IXXXXXXXXXXXXXXXXXX7																
2		IXXXXXXXXXXXXXXXXXXZ	1	2,41,52,494	0	0	1	2,41,52,494	0	0	0	0	0	0	0	0	0	
3		IXXXXXXXXXXXXXXXXXXV	1	5,17,77,288	0	0	0	0	0	0	0	0	0	0	0	1	5,17,77,288	
4		IXXXXXXXXXXXXXXXXXXS	1	1,56,00,793	0	0	1	1,56,00,793	0	0	0	0	0	0	0	0	0	
5		IXXXXXXXXXXXXXXXXXXH	1	1,52,09,407	0	0	1	1,52,09,407	0	0	0	0	0	0	0	0	0	
6		IXXXXXXXXXXXXXXXXXXY	1	3,18,53,489	0	0	1	3,18,53,489	0	0	0	0	0	0	0	0	0	
7		IXXXXXXXXXXXXXXXXXXC	1	3,02,59,656	0	0	1	71,85,096	0	0	0	0	0	0	0	0	0	
8		IXXXXXXXXXXXXXXXXXXB	1	2,76,38,482	0	0	1	2,76,38,482	0	0	0	0	0	0	0	0	0	
9		IXXXXXXXXXXXXXXXXXXR	1	2,56,74,278	0	0	1	2,56,74,278	0	0	0	0	0	0	0	0	0	
10	IXXXXXXXXXXXXXXXXXXW	1	2,49,80,926	0	0	0	0	0	0	1	2,49,80,926	0	0	1	2,49,80,926	0	0	
11	ITC passed on without supplier remitting tax	IXXXXXXXXXXXXXXXXXX7	1	1,33,34,306	0	0	1	1,33,34,306	0	0	0	0	0	0	0	0	0	
12		IXXXXXXXXXXXXXXXXXX2	1	99,35,294	0	0	1	99,35,294	0	0	0	0	0	0	0	0	0	
13		IXXXXXXXXXXXXXXXXXXB	1	10,43,189	0	0	1	10,43,189	0	0	0	0	0	0	0	0	0	
14		IXXXXXXXXXXXXXXXXXXH	1	6,35,188	1	6,35,188	0	0	0	0	0	0	0	0	0	0	0	
15	ITC availed in GSTR-3B filed after the cut-off period.	IXXXXXXXXXXXXXXXXXXS	1	1,60,18,431	0	0	1	1,60,18,431	0	0	0	0	0	0	0	0	0	
16		IXXXXXXXXXXXXXXXXXXU	1	10,52,24,991	0	0	1	10,52,24,991	0	0	0	0	0	0	0	0	0	
17		IXXXXXXXXXXXXXXXXXX4	1	90,95,068	0	0	0	0	0	0	0	0	0	0	0	1	90,95,068	
18		IXXXXXXXXXXXXXXXXXX7	1	1,12,48,733	0	0	0	0	0	0	0	0	0	0	0	1	1,12,48,733	

Sl. No	Audit Dimension	GSTIN	Cases where reply received		Accepted by Dept. including cases where action is yet to be initiated				Department reply accepted by Audit								Department's reply not acceptable to Audit (Rebuttal)	
			No.	Amt.	Recovered		ASMT-10		Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.			
					No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amount		
Domain: Annual Return and financial statements (FS)																		
19	Incorrect availing of ISD credit	1XXXXXXXXXXXX0	1	2,34,49,245	0	0	1	2,34,49,245	0	0	0	0	0	0	0	0	0	
20		1XXXXXXXXXXXX5	1	1,97,45,891	0	0	1	1,97,45,891	0	0	0	0	0	0	0	0	0	
21		1XXXXXXXXXXXX0	1	1,95,43,106	0	0	1	1,95,43,106	0	0	0	0	0	0	0	0	0	
22		1XXXXXXXXXXXXK	1	1,00,44,677	0	0	1	1,00,44,677	0	0	0	0	0	0	0	0	0	
23		1XXXXXXXXXXXX1	1	1,30,82,066	0	0	0	0	0	0	0	0	0	0	0	0	1,30,82,066	
24		1XXXXXXXXXXXXC	1	6,42,16,830	0	0	0	0	0	0	0	0	1	6,42,16,830	1	6,42,16,830	0	
25		1XXXXXXXXXXXX2	1	24,44,469	0	0	1	24,44,469	0	0	0	0	0	0	0	0	0	
26		1XXXXXXXXXXXXP	1	4,34,462	0	0	1	4,34,462	0	0	0	0	0	0	0	0	0	
27	Mismatch of ITC availed between Annual Returns and Books of accounts	1XXXXXXXXXXXX1	1	1,82,589	1	1,82,589	0	0	0	0	0	0	0	0	0	0	0	
28		1XXXXXXXXXXXX8	1	5,36,811	0	0	0	0	0	0	0	0	0	0	0	0	536811	
29		1XXXXXXXXXXXXY	1	14,25,871	0	0	1	14,25,871	0	0	0	0	0	0	0	0	0	
30		1XXXXXXXXXXXXH	1	16,00,492	0	0	1	16,00,492	0	0	0	0	0	0	0	0	0	
31		1XXXXXXXXXXXXP	1	12,67,310	0	0	1	12,67,310	0	0	0	0	0	0	0	0	0	
32		1XXXXXXXXXXXXB	1	23,49,514	0	0	1	23,49,514	0	0	0	0	0	0	0	0	0	
33		1XXXXXXXXXXXXP	1	14,09,092	0	0	0	0	0	0	1	14,09,092	0	0	1	14,09,092	0	
34		1XXXXXXXXXXXXR	1	17,852	0	0	0	0	1	17,852	0	0	0	0	1	17,852	0	
35		1XXXXXXXXXXXXT	1	9,81,545	0	0	0	0	1	9,81,545	0	0	0	0	1	9,81,545	0	
36	Mismatch in tax paid between books of accounts and returns	1XXXXXXXXXXXXB	1	18,60,501	0	0	0	0	0	0	0	0	1	18,60,501	1	18,60,501	0	
37		1XXXXXXXXXXXX	1	18,38,895	0	0	0	0	0	0	0	0	1	18,38,895	1	18,38,895	0	

Sl. No	Audit Dimension	GSTIN	Cases where reply received		Accepted by Dept. including cases where action is yet to be initiated				Department reply accepted by Audit								Department's reply not acceptable to Audit (Rebuttal)									
			Amt.		Recovered		ASMT-10		Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.											
			No.		No.	Amt.	No.	Amt.	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amt								
		XXXXXXXX7							Domain: Tax and Interest payment																	
38	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9	XXXXXXXXXX	1	6,36,657	0	0	1	6,36,657	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
39		XXXXXXXXXZ	1	1,90,403	0	0	1	1,90,403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40		XXXXXXXXXH	1	1,91,558	0	0	0	0	0	0	0	0	0	1	1,91,558	0	0	1	1,91,558	0	0	0	0	0		
41		XXXXXXXXX9	1	45,34,112	0	0	0	0	0	1	45,34,112	0	0	0	0	0	0	1	45,34,112	0	0	0	0	0		
42		XXXXXXXXXV	1	70,93,923	0	0	0	0	0	1	70,93,923	0	0	0	0	0	0	1	70,93,923	0	0	0	0	0		
43		XXXXXXXXXH	1	4,45,040	0	0	0	0	0	0	0	0	0	1	4,45,040	0	0	1	4,45,040	0	0	0	0	0		
44		XXXXXXXXXT	1	1,68,240	0	0	1	1,68,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
45		XXXXXXXXXS	1	3,73,878	0	0	1	3,73,878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		XXXXXXXXXI	1	1,05,26,140	0	0	1	1,05,26,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
47		XXXXXXXXXU	1	1,78,370	0	0	1	1,78,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
48	Unsettled liabilities	XXXXXXXXXC	1	1,49,60,400	0	0	1	1,49,60,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
49		XXXXXXXXX8	1	57,73,361	0	0	1	57,73,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
50		XXXXXXXXXC	1	1,25,69,899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1,25,69,899				
51		XXXXXXXXXX	1	1,33,46,549	0	0	1	1,33,46,549	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
52		XXXXXXXXXP	1	41,954	1	41,954			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
53		XXXXXXXXXI	1	77,32,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	77,32,896				
54		XXXXXXXXXL	1	7,01,556	1	7,01,556	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
55		XXXXXXXXXB	1	1,62,84,674	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1,62,84,674		1	1,62,84,674		0		
56		XXXXXXXXXW	1	2,32,46,320	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2,32,46,320		1	2,32,46,320		0		
57		XXXXXXXXX7	1	60,446	1	60,446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

Sl. No	Audit Dimension	GSTIN	Cases where reply received		Accepted by Dept. including cases where action is yet to be initiated				Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)	
			No.	Amt.	No.	Amt.	Recovered	ASMT-10							No.	Amt
58	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXX2	1	3,68,23,505	0	0	0	1	3,68,23,505	0	0	0	0	0	0	0
59		1XXXXXXXXXXXXXG	1	21,26,497	0	0	0	1	21,26,497	0	0	0	0	0	0	0
60		1XXXXXXXXXXXXXJ	1	23,99,381	0	0	0	1	23,99,381	0	0	0	0	0	0	0
61		1XXXXXXXXXXXXXG	1	27,16,560	0	0	0	1	27,16,560	0	0	0	0	0	0	0
62		1XXXXXXXXXXXXX8	1	16,91,192	0	0	0	1	16,91,192	0	0	0	0	0	0	0
63		1XXXXXXXXXXXXXH	1	28,34,477	0	0	0	1	28,34,477	0	0	0	0	0	0	0
64		1XXXXXXXXXXXXX2	1	39,27,502	0	0	0	0	0	0	1	39,27,502	0	0	1	39,27,502
65		1XXXXXXXXXXXXX2	1	22,86,760	0	0	0	0	0	0	0	0	1	22,86,760	0	0
66		1XXXXXXXXXXXXXF	1	12,99,322	0	0	0	1	12,99,322	0	0	0	0	0	0	0
67		1XXXXXXXXXXXXXW	1	56,18,819	0	0	0	1	56,18,819	0	0	0	0	0	0	0
68	Composition taxpayers also availing e-commerce facility	1XXXXXXXXXXXXX B	1	1,77,30,000	0	0	0	0	0	1	1,77,30,000	0	0	0	1	1,77,30,000
69	GSTR-3B was not filed but	1XXXXXXXXXXXXX5	1	9,80,027	0	0	0	1	9,80,027	0	0	0	0	0	0	0
70	GSTR-1 is available	1XXXXXXXXXXXXXG	1	22,78,080	0	0	0	1	22,78,080	0	0	0	0	0	0	0
71		1XXXXXXXXXXXXXO	1	33,58,549	0	0	0	1	14,28,439	0	0	0	0	0	0	0
72		1XXXXXXXXXXXXXB	1	4,21,296	0	0	0	0	0	0	0	0	0	0	1	4,21,296
73		1XXXXXXXXXXXXXR	1	70,28,077	0	0	0	1	70,28,077	0	0	0	0	0	0	0
74	Short payment of interest	1XXXXXXXXXXXXXU	1	1,30,39,181	0	0	0	1	1,30,39,181	0	0	0	0	0	0	0
75		1XXXXXXXXXXXXX7	1	18,86,293	0	0	0	1	18,86,293	0	0	0	0	0	0	0
76		1XXXXXXXXXXXXXE	1	75,99,654	0	0	0	1	75,99,654	0	0	0	0	0	0	0

Sl. No	Audit Dimension	GSTIN	Cases where reply received		Accepted by Dept. including cases where action is yet to be initiated				Department reply accepted by Audit								Department's reply not acceptable to Audit (Rebuttal)		
			No.	Amt.	Recovered	ASMT-10	Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.						
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.			
77		IXXXXXXXXXXXXXXXXXX	1	53,51,215	0	0	1	53,51,215	0	0	0	0	0	0	0	0			
78		IXXXXXXXXXXXXXXXXXXG	1	27,27,397	0	0	1	27,27,397	0	0	0	0	0	0	0	0			
79		IXXXXXXXXXXXXXXXXXX3	1	19,94,933	0	0	1	19,94,933	0	0	0	0	0	0	0	0			
80		IXXXXXXXXXXXXXXXXXXP	1	19,10,812	0	0	1	19,10,812	0	0	0	0	0	0	0	0			
81		IXXXXXXXXXXXXXXXXXXO	1	21,62,006	0	0	1	21,62,006	0	0	0	0	0	0	0	0			
82		IXXXXXXXXXXXXXXXXXXC	1	73,65,069	0	0	0	0	0	0	0	0	1	73,65,069	1	73,65,069	0	0	
Sub total			82	84,61,11,888	5	16,21,733	52	53,46,10,829	5	3,03,57,432	5	3,09,54,118	7	11,70,99,049	17	17,84,10,599	8	10,64,64,057	
Turnover mismatch																			
83	Under-declaration of taxable supplies by comparing TDS returns	IXXXXXXXXXXXXXXXXXX2	1	2,45,81,064	0	0	0	0	0	0	0	0	1	2,45,81,064	1	2,45,81,064	0	0	
84		IXXXXXXXXXXXXXXXXXXL	1	3,07,00,000	0	0	1	3,07,00,000	0	0	0	0	0	0	0	0	0	0	
85		IXXXXXXXXXXXXXXXXXXC	1	6,71,23,263	0	0	0	0	0	0	0	0	0	0	0	0	1	6,71,23,263	
86		IXXXXXXXXXXXXXXXXXXP	1	1,57,81,666	0	0	0	0	0	0	0	0	0	0	0	1	1,57,81,666		
87	Suppression of taxable value (Unbilled Revenue)	IXXXXXXXXXXXXXXXXXX9	1	1,61,43,246	0	0	0	0	0	0	0	0	0	0	0	1	1,61,43,246		
88	Negative figure in GSTR-9C Table 7G	IXXXXXXXXXXXXXXXXXX9	1	68,49,258	0	0	0	0	0	0	0	0	1	68,49,258	1	68,49,258	0	0	
	Sub total		6	16,11,78,497	0	0	1	3,07,00,000	0	0	0	0	2	3,14,30,322	2	3,14,30,322	3	9,90,48,175	
	Grand Total		88	100,72,90,385	5	16,21,733	53	56,53,10,829	5	3,03,57,432	5	3,09,54,118	9	14,85,29,371	19	20,98,40,921	11	20,55,12,232	
Grand Total (₹ in crore)			-	100.73		0.16		56.53		3.04		3.10		14.85		20.98		20.55	

Appendix – 5.2.8
Statement showing cases accepted or action initiated by Department.
(Reference: Paragraph 5.2.9.3)

Audit Dimension	GSTIN	Ward	Recovered		ASMT-10		Total	
			Accepted by Dept. action is yet to be initiated		Amount		Amount	
			No.	Amount	No.	Amount	No	Amount
GSTR-2A vs GSTR-3B	1XXXXXXXXXXXXXX7	Ward C, Dimapur	0	0	1	93,85,677	1	93,85,677
	1XXXXXXXXXXXXXXZ	Ward A, Dimapur	0	0	1	2,41,52,494	1	2,41,52,494
	1XXXXXXXXXXXXXXS	Ward A, Dimapur	0	0	1	1,56,00,793	1	1,56,00,793
	1XXXXXXXXXXXXXXH	Ward A, Dimapur	0	0	1	1,52,09,407	1	1,52,09,407
	1XXXXXXXXXXXXXXY	Ward E, Dimapur	0	0	1	3,18,53,489	1	3,18,53,489
	1XXXXXXXXXXXXXXC	Ward D, Dimapur	0	0	1	71,85,096	1	71,85,096
	1XXXXXXXXXXXXXXB	Ward A, Dimapur	0	0	1	2,76,38,482	1	2,76,38,482
	1XXXXXXXXXXXXXXR	Ward B, Dimapur	0	0	1	2,56,74,278	1	2,56,74,278
	1XXXXXXXXXXXXXXZ	Ward A, Dimapur	0	0	1	6,36,657	1	6,36,657
	1XXXXXXXXXXXXXXH	Ward C, Dimapur	0	0	1	1,90,403	1	1,90,403
Under RCM	1XXXXXXXXXXXXXXS	Ward A, Dimapur	0	0	1	1,68,240	1	1,68,240
	1XXXXXXXXXXXXXXI	Mon unit	0	0	1	3,73,878	1	3,73,878
	1XXXXXXXXXXXXXXI	Ward C, Dimapur	0	0	1	1,05,26,140	1	1,05,26,140
	1XXXXXXXXXXXXXXU	Wokha	0	0	1	1,78,370	1	1,78,370
	1XXXXXXXXXXXXXX2	Mon unit	0	0	1	24,44,469	1	24,44,469
	1XXXXXXXXXXXXXXP	Ward A, Dimapur	0	0	1	4,34,462	1	4,34,462
	1XXXXXXXXXXXXXXS	Ward E, Dimapur	0	0	1	1,60,18,431	1	1,60,18,431
	1XXXXXXXXXXXXXXU	Ward E, Dimapur	0	0	1	10,52,24,991	1	10,52,24,991
	1XXXXXXXXXXXXXXO	Ward C, Dimapur	0	0	1	2,34,49,245	1	2,34,49,245
	1XXXXXXXXXXXXXX5	Ward A, Dimapur	0	0	1	1,97,45,891	1	1,97,45,891
ITC availed after cut-off period	1XXXXXXXXXXXXXX0	Ward B, Kohima	0	0	1	1,95,43,106	1	1,95,43,106
	1XXXXXXXXXXXXXXK	Ward B, Kohima	0	0	1	1,00,44,677	1	1,00,44,677
	1XXXXXXXXXXXXXX7	Ward C, Dimapur	0	0	1	1,33,34,306	1	1,33,34,306
	1XXXXXXXXXXXXXX2	Ward E, Dimapur	0	0	1	99,35,294	1	99,35,294
	1XXXXXXXXXXXXXXB	Ward A, Dimapur	0	0	1	10,43,189	1	10,43,189
	1XXXXXXXXXXXXXXH	Tuensang unit	1	6,35,188	0	0	1	6,35,188
	1XXXXXXXXXXXXXXI	Ward E, Dimapur	1	1,82,589	0	0	1	1,82,589
	1XXXXXXXXXXXXXXY	Ward F, Dimapur	0	0	1	14,25,871	1	14,25,871
ITC availed without supplier remitting tax								
Positive figure in GSTR-9C Table 12F								

Audit Dimension	GSTIN	Ward	Recovered		ASMT-10		Total	
			Accepted by Dept. including cases where action is yet to be initiated					
			No.	Amount	No.	Amount	No	Amount
Positive figure in GSTR-9C Table 14T	1XXXXXXXXXXXXXXXXXH	Ward B, Dimapur	0	0	1	16,00,492	1	16,00,492
	1XXXXXXXXXXXXXXXXXP	Ward B, Dimapur	0	0	1	12,67,310	1	12,67,310
	1XXXXXXXXXXXXXXXXXB	Wokha	0	0	1	23,49,514	1	23,49,514
Short payment of interest on delayed payments	1XXXXXXXXXXXXXXXXXR	Ward B, Dimapur	0	0	1	70,28,077	1	70,28,077
	1XXXXXXXXXXXXXXXXXU	Ward E, Dimapur	0	0	1	1,30,39,181	1	1,30,39,181
	1XXXXXXXXXXXXXXXXX7	Ward B, Dimapur	0	0	1	18,86,293	1	18,86,293
	1XXXXXXXXXXXXXXXXXE	Ward B, Dimapur	0	0	1	75,99,654	1	75,99,654
	1XXXXXXXXXXXXXXXXXC	Ward B, Dimapur	0	0	1	53,51,215	1	53,51,215
	1XXXXXXXXXXXXXXXXXG	Ward B, Kohima	0	0	1	27,27,397	1	27,27,397
	1XXXXXXXXXXXXXXXXX3	Ward D, Dimapur	0	0	1	19,94,933	1	19,94,933
	1XXXXXXXXXXXXXXXXXP	Ward A, Dimapur	0	0	1	19,10,812	1	19,10,812
	1XXXXXXXXXXXXXXXXXO	Mon unit	0	0	1	21,62,006	1	21,62,006
	1XXXXXXXXXXXXXXXXX5	Ward A, Dimapur	0	0	1	9,80,027	1	9,80,027
	1XXXXXXXXXXXXXXXXXG	Wokha	0	0	1	22,78,080	1	22,78,080
	1XXXXXXXXXXXXXXXXXO	Mon unit	0	0	1	14,28,439	1	14,28,439
Tax not remitted due to GSTR-3B not filed	1XXXXXXXXXXXXXXXXX2	Mon unit	0	0	1	3,68,23,505	1	3,68,23,505
	1XXXXXXXXXXXXXXXXXG	Ward A, Dimapur	0	0	1	21,26,497	1	21,26,497
	1XXXXXXXXXXXXXXXXXJ	Ward B, Dimapur	0	0	1	23,99,381	1	23,99,381
	1XXXXXXXXXXXXXXXXXG	Wokha	0	0	1	27,16,560	1	27,16,560
	1XXXXXXXXXXXXXXXXX8	Ward A, Dimapur	0	0	1	16,91,192	1	16,91,192
	1XXXXXXXXXXXXXXXXXH	Wokha	0	0	1	28,34,477	1	28,34,477
	1XXXXXXXXXXXXXXXXXF	Ward C, Dimapur	0	0	1	12,99,322	1	12,99,322
	1XXXXXXXXXXXXXXXXW	Mon unit	0	0	1	56,18,819	1	56,18,819
	1XXXXXXXXXXXXXXXXXC	Ward E, Dimapur	0	0	1	1,49,60,400	1	1,49,60,400
	1XXXXXXXXXXXXXXXXX8	Ward A, Dimapur	0	0	1	57,73,361	1	57,73,361
	1XXXXXXXXXXXXXXXXXP	Ward A, Dimapur	0	0	1	1,33,46,549	1	1,33,46,549
	1XXXXXXXXXXXXXXXXX1	Ward D, Dimapur	1	41,954	0	0	1	41,954
Tax short-paid	1XXXXXXXXXXXXXXXXXB	Ward A, Dimapur	1	7,01,556	0	0	1	7,01,556
	1XXXXXXXXXXXXXXXXX7	Ward E, Dimapur	1	60,446	0	0	1	60,446
Sub total			5	16,21,733	52	53,46,10,829	57	53,62,32,562

Audit Dimension	GSTIN	Ward	Recovered		ASMT-10		Total	
			Accepted by Dept. including cases where action is yet to be initiated					
			No.	Amount	No.	Amount	No.	Amount
Under declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXXXXL	Ward A, Dimapur	0	0	1	3,07,00,000	1	3,07,00,000
	Sub total		0	0	1	3,07,00,000	1	3,07,00,000
	Grand Total		5	16,21,733	53	56,53,10,829	58	56,69,32,562
Grand Total (₹ in crore)				0.16		56.53	-	56.69

Appendix-5.2.9
Statement showing where Department's response was rebutted
(Reference: Paragraph 5.2.9.3)

Sl. No.	Audit Dimension	GSTN	Ward	Mismatch Amount (in ₹)	Department Reply	Reply Rebuttal
1.	Under declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXC	Ward D, Dimapur	6,71,23,263	In reply the department stated that the DPR for the said project was prepared based on Nagaland SoR of Roads and Bridges 2016 where there was no provision for payment of GST. The taxpayer had also written to the Chief Engineer R&B for reimbursement of the differential amount.	The reply is not acceptable as the liability of payment of GST lies with the Taxpayer.
2.	Mismatch in availing of ITC - GSTR-2A v GSTR-3B	1XXXXXXXXXXXXXXV	Ward D, Dimapur	5,17,77,288	In reply, the department stated that no discrepancy in R2A and ITC availed as per summary Comparison	Reply is not acceptable as summary comparison table considers only the ITC available as per GSTR 2A and availed in GSTR 3B during the current year and Audit calculation is made on the basis of algorithm given in Table 1 of paragraph 8.1 which is the right method as per NGST Act/ Rules.
3.	Unbilled revenue	1XXXXXXXXXXXXXX9	Ward D, Dimapur	1,61,43,246	The Department in reply stated that the unbilled revenue was reported under Table 5(O)	The Department didn't provide a proper reply on the basis of the taxpayer reply and forwarded (Feb 2024) to Audit. The reply is also unacceptable as the mismatch turnover was not declared in GSTR-9C Table 5(O).
4.	Under declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXXP	Ward C, Kohima	1,57,81,666	In reply the Department stated that TDS credit was declared in monthly GSTR 3B return of Sep 2019 and Aug 2019. However, the tax was paid at lower rate of tax 5% in Aug 2019 and 8.86% in Sep 2019 due to non-release of remaining GST by the Public Works Department for whom the work was executed.	The reply is not acceptable as the liability of payment of GST lies with the Taxpayer.

Sl. No.	Audit Dimension	GSTN	Ward	Mismatch Amount (in ₹)	Department Reply	Reply Rebuttal
5.	Mismatch in availing of ITC - ITC availed in GSTR 3B after cut-off period	1XXXXXXXXXXXXXXXXX1	Ward A, Kohima	1,30,82,066	The PO dropped the proceedings initiated under Section 61 of the NGST Act, stating that the taxpayer had filed the GSTR 3B and GSTR 9 availing the Amnesty scheme and ITC used was available as per the books of accounts for the relevant period.	The Amnesty Scheme was introduced to encourage the non-filers to file Monthly / Annual Returns and for regulating the rate of late fee charged from them. Therefore, the action of the PO is against the NGST Act. The PO also failed to protect the revenue interest of the Government.
6.	Tax short-paid	1XXXXXXXXXXXXXXXXXC	Ward D, Dimapur	1,25,69,899	In reply, the department stated that the DPR for the said project was prepared on the basis of SoR (Roads and Bridges) 2016, where there was no provision for GST. The taxpayer had also written to the Chief Engineer R&B for reimbursement of the differential amount.	The reply is not acceptable as the liability of payment of GST lies with the Taxpayer.
7.	Mismatch in availing of ITC - ITC availed in GSTR 3B after cut-off period	1XXXXXXXXXXXXXXXXX7	Ward A, Dimapur	1,12,48,733	Though the department forwarded the reply received from the TP, which stated that the interpretation of the provision under section 16(4) made by the department is wrong and to drop the proceedings or to keep the proceedings in abeyance till section 16(4) of the NGST act is interpreted by the judiciary, the views of the department had not been furnished.	The Department needs to give proper reply on the basis of the reply of the Taxpayer.
8.	Mismatch in availing of ITC - ITC availed in GSTR 3B after cut-off period	1XXXXXXXXXXXXXXXXX4	Ward D, Dimapur	90,95,068	Though the department forwarded the reply received from the TP, which stated that the interpretation of the provision under section 16(4) made by the department is wrong and to drop the proceedings or to keep the proceedings in abeyance till section 16(4) of the NGST act is interpreted by the judiciary, the views of the department had not been furnished.	The Department needs to give proper reply on the basis of the reply of the taxpayer
9.	Tax short-paid	1XXXXXXXXXXXXXXXXXL	Ward B, Mokokechung	77,32,896	In reply, the PO sated (Sept 2023) that the notice was issued to the firm through E-mail and speed post, however the same was not delivered as the addressee was not found. The PO also furnished a copy of the inspection report of the CSTO,	The reply of the PO is not acceptable as the address for communication mentioned in the letter and the E-mail address was different from the contact person available in the profile of the

Sl. No.	Audit Dimension	GSTN	Ward	Mismatch Amount (in ₹)	Department Reply	Reply Rebuttal
					Mokokchung which	Taxpayer. Further the PO also did not take any action required as per the NGST ACT.
10.	Mismatch in Annual Return and Financial Statements (FS) - Positive figure in GSTR9C Table 12 F	1XXXXXXXXXXXXXXX8	Ward A, Dimapur	5,36,811	In reply, the department stated that the difference is due to ITC booked of 86424 in FY 17-18 but claimed in 2018-19, ITC booked of 693442 in FY 2018-19 but claimed in 2019-20 and ITC reversed of 70207 in GSTR 9 of 2018-19.	Reply of the department is not found correct as per GSTR 9 return pertaining to the mentioned periods.
11.	Tax not remitted due to GSTR-3B not filed	1XXXXXXXXXXXXXXXB	Ward A, Mokokchung	4,21,296	The department stated in reply stated that notice was issued to email address given in the Registration certificate, the reply is awaited. However, the business was no longer found in existence during inspection by CSTO.	The reply of the PO is not acceptable as PO did not take any action required as per the NGST ACT.
			Total	20,55,12,232		

Source: Departmental records

Appendix-5.2.10
Statement showing Data Entry Errors
(Reference: Paragraph 5.2.9.3)

Sl. No.	GSTIN	Audit Dimension	Ward	Amount (in ₹)
1.	1XXXXXXXXXXXXXXH	Mismatch in availing of ITC – Under Reverse Charge Mechanism	Ward A, Kohima	70,93,923
2.	1XXXXXXXXXXXXXXV	Mismatch in availing of ITC – Under Reverse Charge Mechanism	Ward A, Dimapur	45,34,112
3.	1XXXXXXXXXXXXXR	Mismatch in Annual Return and Financial Statements (FS) - Negative figure in GSTR-9C Table 9R	Ward B, Dimapur	17,852
4.	1XXXXXXXXXXXXXT	Mismatch in Annual Return and Financial Statements (FS) - Negative figure in GSTR-9C Table 9R	Ward A, Kohima	9,81,545
5.	1XXXXXXXXXXXXXB	Ineligible composition levy due to incorrect turnover	Ward A, Dimapur	1,77,30,000
Total				3,03,57,432
Total (₹ in crore)				3.03

Source: Departmental records

Appendix-5.2.11
Statement showing Department action taken before audit query
(Reference: Paragraph 5.2.9.3)

Sl. No.	GSTIN	Audit Dimension	Ward	Amount (in ₹)
1.	1XXXXXXXXXXXXXW	Mismatch in availing of ITC – GSTR-2A vs GSTR3B	Ward E, Dimapur	2,49,80,928
2.	1XXXXXXXXXXXXX P	Mismatch in Annual Return and Financial Statements (FS) - Negative figure in GSTR-9C Table 9R	Ward B, Dimapur	14,09,092
3.	1XXXXXXXXXXXXX2	Eway-bill	Ward E, Dimapur	39,27,502
4.	1XXXXXXXXXXXXX9	Mismatch in availing of ITC – Under Reverse Charge Mechanism	Ward D, Dimapur	1,91,558
5.	1XXXXXXXXXXXXXT	Mismatch in availing of ITC – Under Reverse Charge Mechanism	Tuensang unit	4,45,040
Total				3,09,54,118
Total (₹ in crore)				3.09

Source: Departmental records

Appendix – 5.2.12
Statement showing short payment of interest on delayed payments
(Reference: Paragraph 5.2.9.4)

Year	GSTN	Months where filing of GSTR 3B returns were delayed	Filing dates	Number of days delayed	Cash payment in monthly return				Total tax paid in cash	18 per cent Interest liability	Interest paid	Balance payable
					CGST	NGST	IGST	IGST (Reverse Charge)				
2018-19	1XXXXXXXXXXXXXX6 Ward A, Dimapur	Dec-18	18/10/2019	271	13,82,604	13,82,604	0	0	27,65,208	3,69,553	1,63,640	2,05,913
		Feb-19	15/11/2019	245	0	0	0	4,23,600	4,23,600	51,180	0	51,180
		Mar-19	15/11/2019	240	0	0	0	4,19,000	4,19,000	49,591	0	49,591
Apr-19		29/11/2019	209	0	0	0	49,49,848	49,49,848	5,10,173	0	5,10,173	
Jun-19		29/11/2019	101	0	0	0	11,10,332	11,10,332	55,304	0	55,304	
Aug-19		29/11/2019	70	0	0	0	12,18,230	12,18,230	42,054	0	42,054	
Sep-19		29/11/2019	40	0	0	0	39,70,039	39,70,039	78,313	0	78,313	
Oct-19		18/12/2019	28	0	0	0	24,89,220	24,89,220	34,372	0	34,372	
Jun-20		13/11/2020	116	13,45,398	13,45,398	0	0	26,90,796	1,53,928	0	1,53,928	
Jul-20		13/11/2020	85	25,94,084	25,95,884	0	0	51,89,968	2,17,552	0	2,17,552	
							Sub-total	2,52,26,241	15,62,020	1,63,640	13,98,380	
2018-19	1XXXXXXXXXXXXXXK Ward C Dimapur	Apr-18	09/06/2018	20	5,256	2,61,960	0	0	2,67,216	2,636	0	2,636
		May-18	27/06/2018	7	1,86,127	1,86,127	2,38,128	37,800	6,48,182	2,238	0	2,238
		Aug-18	20/10/2018	30	0	0	0	71,583	71,583	1,059	0	1,059
		Nov-18	16/01/2019	27	0	0	0	99,659	99,659	1,327	0	1,327
		Dec-18	13/04/2019	83	0	0	0	1,18,025	1,18,025	4,831	0	4,831
		Jan-19	19/04/2019	58	0	0	0	51,350	51,350	1,469	0	1,469
		May-19	18/07/2019	28	0	0	0	87,573	87,573	1,209	0	1,209
Jun-19		10/10/2019	82	54,031	2,15,132		1,13,702	3,82,865	15,482	0	15,482	
Jul-19		11/11/2019	83	0	0	0	1,32,900	1,32,900	5,440	0	5,440	
Aug-19		28/11/2019	69	0		0	95,650	95,650	3,255	0	3,255	

Year	GSTN	Months where filing of GSTR 3B returns were delayed	Filing dates	Number of days delayed	Cash payment in monthly return				Total tax paid in cash	18 per cent Interest liability	Interest paid	Balance payable
					CGST	NGST	IGST	IGST (Reverse Charge)				
2020-21		Sep-19	30/11/2019	41	0	0	0	1,04,542	1,04,542	2,114	0	2,114
		Oct-19	17/12/2019	27	0	2,00,040	0	25,550	2,25,590	3,004	0	3,004
		Jan-20	29/02/2020	9	0	1,74,883	0	52,900	2,27,783	1,011	0	1,011
		Mar-20	20/10/2020	50	0	0	0	74,800	74,800	1,844	0	1,844
		Aug-20	18/11/2020	59	0	0	0	39,250	39,250	1,142	0	1,142
Sub total									48,061	48,061	48,061	48,061
Total									2,52,74,302	16,10,081	2,11,701	14,46,441
Total (₹ in crore)									2.52	0.16	0.02	0.14

Source: Departmental records

Appendix-5.2.13
Statement showing lack of action on non-filers of GST returns
(Reference: Paragraph 5.2.9.4)

Sl. No	GSTIN	Year	Value of Outward Taxable Supplies as per GSTR 9	Value of Outward Taxable Supplies as per GSTR 3B Table 3.1	Total amount in ₹	Non-filing of GSTR 9 and 9C
1	1XXXXXXXXXXXXX8	2019-20	6,69,85,338	-	6,69,85,338	GSTR 9C not filed
		2020-21	6,85,89,461	-	6,85,89,461	GSTR 9C not filed
2	1XXXXXXXXXXXXX6	2020-21	1,51,19,53,604	-	1,51,19,53,604	GSTR 9C not filed
3	1XXXXXXXXXXXXXA	2020-21	-	18,47,01,046	18,47,01,046	GSTR 9 and 9C not filed
Total			1,64,75,28,403	18,47,01,046	1,83,22,29,449	
Total (in crore)			164.75	18.47	183.22	

Source: Departmental records

Appendix-5.2.14
Statement showing Mismatch in Input Tax Credit claimed by taxpayers
(Reference: Paragraph 5.2.9.4)

Sl. No	GSTIN	Ward	Mismatch in availing of ITC			Mismatch in Annual Return and Financial Statements (FS) - Positive figure in GSTR-9C Table 12F	Total amount
			GSTR 2A vs GSTR-3B	ITC availed without supplier remitting tax	ITC availed after cut-off period		
1	1XXXXXXXXXXXXXE	Dimapur Ward A	14,19,67,569	24,76,80,143	0	0	38,96,47,712
2	1XXXXXXXXXXXXXO	Dimapur Ward A	57,06,293	3,60,83,707	0	0	4,17,90,000
3	1XXXXXXXXXXXXX6	Dimapur Ward A	34,18,104	5,22,19,644	1,87,86,872	7,75,317	7,51,99,937
4	1XXXXXXXXXXXXXL	Dimapur Ward A	4,95,27,276	0	0	0	4,95,27,276
5	1XXXXXXXXXXXXXK	Dimapur, Ward C	19,82,109	10,91,535	0	8,85,879	39,59,523
6	1XXXXXXXXXXXXXH	Dimapur, Ward C	38,51,706	0	0	0	38,51,706
7	1XXXXXXXXXXXXX8	Dimapur, Ward D	59,29,271	2,05,596	0	0	61,34,867
8	1XXXXXXXXXXXXX2	Dimapur Ward E	55,75,288	3,17,19,536	0	0	3,72,94,824
9	1XXXXXXXXXXXXXA	Dimapur Ward E	35,71,614	0	0	0	35,71,614
10	1XXXXXXXXXXXXXS	Kohima Ward A	11,14,17,515	54,79,233	0	0	11,68,96,748
Total			33,29,46,745	37,44,79,394	1,87,86,872	16,61,196	72,78,74,207
Total (₹ in crore)			33.29	37.44	1.87	0.16	72.78

Source: Departmental records

Appendix-6.1.1
Statement showing summarised financial results of Government Companies for the latest year for which accounts are finalised as on 30 September 2024
(Reference: Paragraphs 6.1.2, 6.1.8 and 6.1.8.2)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/ Loss	Turn over	Impact of accounts comments	Paid up Capital	Accumulated Profit(+)/ Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
A. Working Government Companies														
FINANCE														
1	Nagaland Development Corporation Ltd.	2022-23	2023-24	-5.36	-5.75	1.47	-	23.20	-65.11	0	59.45	17.54	-5.36	-30.56
	Sector-wise total			-5.36	-5.75	1.47		23.20	-65.11	0	59.45	17.54	-5.36	-30.56
MANUFACTURING														
2	Nagaland State Mineral Development Corporation Ltd.	2021-22	2023-24	0.90	0.90	0.72	-	1.60	7.73	0	0	9.33	0.90	9.65
	Sector-wise total			0.90	0.90	0.72	-	1.60	7.73	0	0	9.33	0.90	9.65
SERVICES														
3	Nagaland Tourism, Hotels and Development Corporation Ltd.	2021-22	2023-24	-0.17	-0.17	3.62	-	2.35 ⁴	-26.81	0	4.12	-20.34	-0.17	Not workable
	Sector-wise total			-0.17	-0.17	3.62	-	2.35	-26.81	0	4.12	-20.34	-0.17	Not workable

⁴ Paid up capital of the Company (serial no. A3) includes 'Share application money pending allotment' of ₹1.53 crore shown in the Annual Accounts under 'Reserve & Surplus (Schedule B)'.

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/ Loss	Turn over	Impact of accounts comments	Paid up Capital	Accumulated Profit(+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MISCELLANEOUS														
4	Nagaland Handloom & Handicrafts Development Corporation Ltd.	2019-20	2022-23	-0.36	-0.70	0.22	-	7.99 ⁵	-6.31	0	8.81	10.49	-0.36	-3.43
5	Kohima Smart City Development Ltd.	2017-18	2023-24	0.02	0.02	0	-	0.10	0.02	0	0	0.12	0.02	16.67
	Sector-wise total			-0.34	-0.68	0.22	-	8.09	-6.29	0.00	8.81	10.61	-0.34	-3.20
	Total A (All sector wise working Government Companies)			-4.97	-5.70	6.03	-	35.24	-90.48	0.00	72.38	17.14	-4.97	-29.00
B. Non-working Companies														
MANUFACTURING														
6	Nagaland Industrial Raw Materials Supply Corporation Ltd.	2018-19	2020-21	0.29	0.29	0	-	1.23 ⁶	-0.93	0	0.04	0.34	0.29	85.29
	Sector-wise total			0.29	0.29	0	-	1.23	-0.93	0	0.04	0.34	0.29	85.29
7	Nagaland Sugar Mills Company Ltd.	2001-02	2017-18	-0.07	-0.07	0	-	8.51	-15.10	0	4.04	-2.55	-0.07	Not workable
	Sector-wise total			-0.07	-0.07	0	-	8.51	-15.10	0	4.04	-2.55	-0.07	Not workable
	Total B (All sector wise non-working Government Companies)			0.22	0.22	0	-	9.74	-16.03	0	4.08	-2.21	0.22	Not workable
	Grand Total (A+B)			-4.75	-5.48	6.03	-	44.98	-106.51	0	76.46	14.93	-4.74	-31.75

[#] Return on Capital Employed has been worked out by adding back the interest charged to Profit and Loss account to net profit/Loss figure.

[@] Capital employed represents shareholders' fund plus long-term borrowing.

⁵ Paid up capital of the Company (serial no. A4) includes 'Share application money pending allotment' of ₹7.16 crore

⁶ Paid up capital of the Company (serial no. B6) includes 'Share application money pending allotment' of ₹1.13 crore shown in the Annual Accounts under 'Current Liabilities'.

Appendix –6.1.2
Statement showing Rate of Real Return on Government Investment
(Reference: Paragraph 6.1.9)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State Government for operational and administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
A	B	C	D	E	F=C+D+E	G=B+F	H	I={G x (1+H/100)}	J=I-G	K
Upto 2012-13	100.78	32.00	0	0	32.00	132.78	6.34	141.20	8.42	
2013-14	141.20	4.25	0	16	20.25	161.45	6.25	171.54	10.09	0.5
2014-15	171.54	0	0	10.66	10.66	182.20	6.81	194.61	12.41	-3.35
2015-16	194.61	0	0.08	16.25	16.33	210.94	6.95	225.60	14.66	-4.5
2016-17	225.60	0	0	18.9	18.9	244.50	6.87	261.29	16.80	-8.05
2017-18	261.29	0.42	0	24.04	24.46	285.75	6.79	305.16	19.40	-4.5
2018-19	305.16	0	0	25.04	25.04	330.20	7.14	353.77	23.58	-2.62
2019-20	353.77	0	0	24.49	24.49	378.26	7.16	405.35	27.08	-6.03
2020-21	405.35	0	0	26.76	26.76	432.11	6.68	460.97	28.86	-6.3
2021-22	460.97	0	0	28.3	28.3	489.27	6.81	522.59	33.32	-6.21
2022-23	522.59	0	0	29.54	29.54	552.13	6.73	589.29	37.16	-7.73
2023-24	589.29	0	0	89.07	89.07	678.36	6.33	721.30	42.94	-5.48
Total	-	36.67	0.08	309.05	345.80	-	-	-	-	-

Source: Information provided by the SPSEs

Year	Total earnings/ loss in 2022-23	Investment by the State Government as per total of the column F above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2022-23	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column K of above table	Total of the column F of above table	$A*100/B$	Value of column I of above table	$A*100/D$
2022-23	-5.48	345.80	-1.58	721.30	-0.76